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ABSTRACT

This curriculum guide is designed for Arkansas ninth-grade students to explore business careers through the use of competency-based instructional materials. Exploratory business teachers are asked to incorporate the twenty-three units of study into a sequence best suited to their teaching style. Units include such topics as "Social Security," "What is FBLS (Future Business Leaders of America)?", "Parliamentary Procedure," "Preparing to Type," etc. Each topic begins with a unit objective and specific objectives. Then suggested activities are provided for the instructor and student. Suggested activities, instructional materials, and information sheets are furnished. Some units contain assignment sheets/job sheets, and illustrations. A test and answer key for each unit are included. (CSS)

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ED162130

EXPLORATORY BUSINESS CURRICULUM GUIDE

University of Arkansas
Fayetteville, Arkansas

U.S. DEPARTMENT OF HEALTH,
EDUCATION & WELFARE
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in Cooperation with
Arkansas Department of Education
Division of Vocational, Technical,
and Adult Education,
Little Rock, Arkansas

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1978

IN APPRECIATION . . . . .

What better way to express appreciation to a special friend of Business Education than to dedicate a curriculum guide in his honor. It is especially appropriate in this instance because of the many years this fine gentleman has served Vocational Education. After a distinguished career which includes 43 years of service, Mr. Grady Knight retired June 30, 1978, as Coordinator of Program Planning, Research and Exemplary Programs.

One of his special interest has been in the area of curriculum development. In his role as Coordinator he served as state liaison representative for the Regional Curriculum Center and on the Board of Directors of the Mid-America Vocational Curriculum Consortium located at Stillwater, Oklahoma. Throughout his service, he has encouraged the use of the "MAVCC" format which is a special feature of this curriculum guide.

GRADY KNIGHT, business educators take this method to say "Thank You!" We wish for you a happy retirement and long life.

FOREWORD

When Business Education problems and curriculum needs are identified, the logical solution is to bring together teachers and curriculum specialists to work together for a common cause.

An approved proposal developed by Dr. Dean Clayton and Dr. Ralph Ruby, Jr. from the University of Arkansas at Fayetteville proved to be the catalyst to solve these problems and develop the needed curriculum materials. The problems were stated in this manner:

> Each exploratory business teacher in Arkansas has been on his/her own in designing and implementing instructional content and strategies of instruction. Hence, a lack of continuity, especially in terms of articulation between grade levels, is being experienced in schools offering exploratory business. This problem is especially predominate in schools implementing the career education concept and providing pre-vocational offerings. A comprehensive curriculum guide incorporating appropriate content and teaching strategies is needed to assist in a continuity (articulation) between the ninth grade (exploratory business level) and the following three grades (specialization level). Consequently, the problem is to develop, field test, and disseminate a comprehensive curriculum guide for exploratory business.

Objectives were set forth to solve these problems. With the capable expertise and dedication of Arkansas exploratory business teachers under the direction of Dr. Clayton, Dr. Ruby, and assisted by Dr. Pat Hunnicutt, this guide was developed.

It is anticipated that Arkansas ninth-grade students will explore business careers through the use of these competency-based instructional materials. This experience should provide them with knowledge and decision-making skills which will enable them to make tentative choices regarding business careers.

Exploratory business teachers will be expected to incorporate throughout the year these twenty-three units of study in a sequence which best suit their teaching style. Enrichment and individuality in teaching techniques are encouraged.

Teachers and teacher educators, we salute you for your accomplishment, dedication, and desire for program improvement.

BUSINESS EDUCATION STATE STAFF
DEPARTMENT OF EDUCATION

Tommie Butler, State Supervisor
Jean McEntire, Area Supervisor
Phyllis Smith, Area Supervisor

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(Suggested Time--1-2 Class Periods)

SOCIAL SECURITY

UNIT OBJECTIVE

After completion of this unit, the student should be able to describe the social security tax and be able to apply for a social security number. This knowledge will be evidenced through demonstration and by scoring 85 percent on the unit test.

SPECIFIC OBJECTIVES

After completion of this unit, the student should be able to:

1. Match terms associated with Social Security.
2. State the purpose of paying Social Security tax.
3. List four benefits received by participating in the Social Security program.
4. List individuals who pay Social Security tax.
5. Demonstrate the ability to apply for a Social Security card.

7

SOCIAL SECURITY

SUGGESTED ACTIVITIES

I. Instructor:

  A. Provide student with objective sheet

  B. Provide student with information and assignment sheets

  C. Make transparencies

  D. Discuss unit and specific objectives

  E. Discuss information and assignment sheets

  F. Give test

II. Student:

  A. Read objective sheet

  B. Study information sheets

  C. Complete assignment sheet

  D. Take test

INSTRUCTIONAL MATERIALS

I. Included in this unit:

  A. Objective sheet

  B. Information sheets

  C. Transparency master

    1. TM 1--Social Security Application

  D. Assignment Sheet #1--Complete Application Form

  E. Test

  F. Answers to test

SOCIAL SECURITY

INFORMATION SHEET

I. Terms and definitions

- A. Social Security Tax--The employee's contribution toward retirement, survivors benefits and disability insurance
- B. Survivor--A living person--usually a widow or child, who was dependent on a decreased person
- C. Dependent--A person (or persons) relying on another for support
- D. Retirement--The act of withdrawing from business or public life
- E. Disability--A condition that keeps a person from performing services for wages
- F. Employer--The owner of a business that employs people for salaries and wages
- G. Employee--A worker who is under wages or salary for an employer
- H. Social Security Number--A number given to a person so that ones earnings will be credited to ones social security earnings record
- I. FICA--A tax paid to Federal Government by both employee and employer
- J. Social Security Card--A card required of each employee to show ones social security tax and federal tax account number
- K. Medicare--A program of hospital and medical benefits for the elderly
- L. Benefits--Financial help in time of sickness, old age and unemployment
- M. Income--Receipts (usually money), derived from labor, business, property or capital, wages or salaries
- N. Internal Revenue Service--Service which handles tax collections such as taxes on income, profits, amusements and luxuries
- O. Social Security Administration--Offices located throughout the United States to help people with social security problems

INFORMATION SHEET

II. Purpose of paying Social Security Tax--To set aside funds for income security during years of retirement or disability

(NOTE: Social Security may also be paid to survivors and/or dependents.)

III. Benefits received from Social Security

   A. Medicare

   B. Retirement

   C. Survivors

   D. Disability

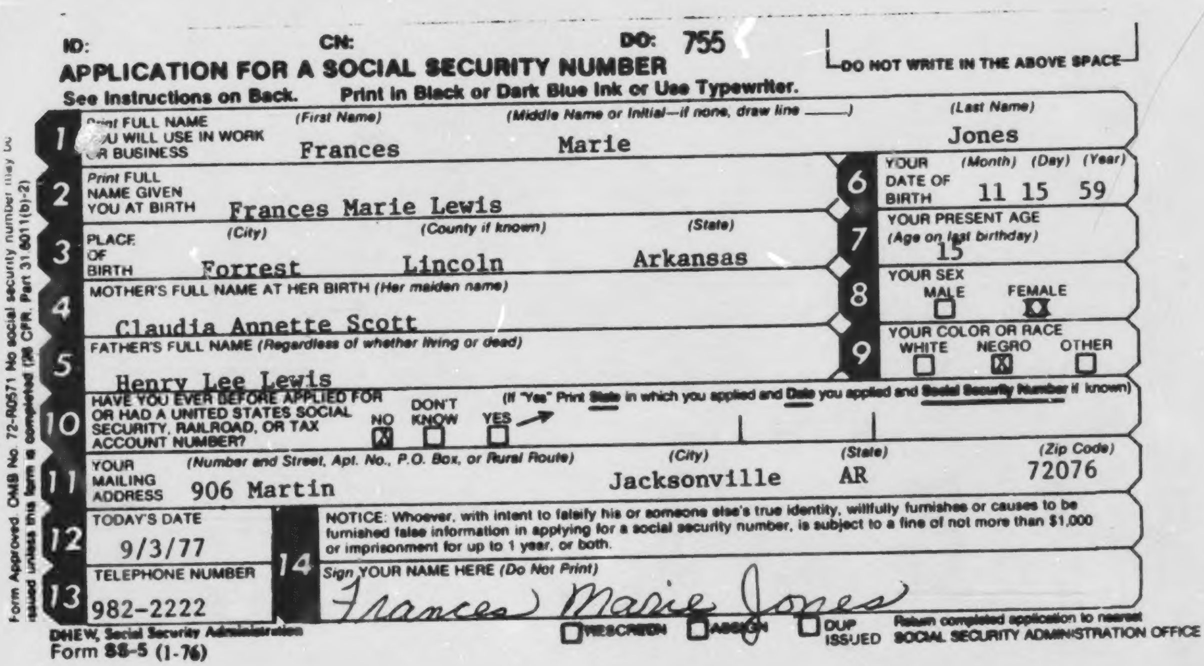
IV. Individuals who pay Social Security

   A. Employer

   B. Employee

(NOTE: The amount paid by the employee is matched by the employer. In the event a person is self-employed, the total amount is paid by this individual.)

SOCIAL SECURITY APPLICATION



ID:
CN:
DO: 755

DO NOT WRITE IN THE ABOVE SPACE

APPLICATION FOR A SOCIAL SECURITY NUMBER

See Instructions on Back. Print in Black or Dark Blue Ink or Use Typewriter.

1 Print FULL NAME YOU WILL USE IN WORK OR BUSINESS (First Name) Frances (Middle Name or Initial—if none, draw line ——) Marie (Last Name) Jones

2 Print FULL NAME GIVEN YOU AT BIRTH Frances Marie Lewis

3 PLACE OF BIRTH (City) Forrest (County if known) Lincoln (State) Arkansas

4 MOTHER'S FULL NAME AT HER BIRTH (Her maiden name) Claudia Annette Scott

5 FATHER'S FULL NAME (Regardless of whether living or dead) Henry Lee Lewis

6 YOUR DATE OF BIRTH (Month) 11 (Day) 15 (Year) 59

7 YOUR PRESENT AGE (Age on last birthday) 15

8 YOUR SEX MALE ☐ FEMALE ☒

9 YOUR COLOR OR RACE WHITE ☐ NEGRO ☒ OTHER ☐

10 HAVE YOU EVER BEFORE APPLIED FOR OR HAD A UNITED STATES SOCIAL SECURITY, RAILROAD, OR TAX ACCOUNT NUMBER? NO ☒ DON'T KNOW ☐ YES ☐ → (If "Yes" Print State in which you applied and Date you applied and Social Security Number if known)

11 YOUR MAILING ADDRESS (Number and Street, Apt. No., P.O. Box, or Rural Route) 906 Martin (City) Jacksonville (State) AR (Zip Code) 72076

12 TODAY'S DATE 9/3/77

13 TELEPHONE NUMBER 982-2222

14 NOTICE: Whoever, with intent to falsify his or someone else's true identity, willfully furnishes or causes to be furnished false information in applying for a social security number, is subject to a fine of not more than $1,000 or imprisonment for up to 1 year, or both.

Sign YOUR NAME HERE (Do Not Print) Frances Marie Jones

☐ RESCREEN ☐ ASSIGN ☐ DUP ISSUED

Return completed application to nearest SOCIAL SECURITY ADMINISTRATION OFFICE

Form Approved OMB No. 72-R0571 No social security number may be issued unless this form is completed (26 CFR, Part 31.6011(b)-2)

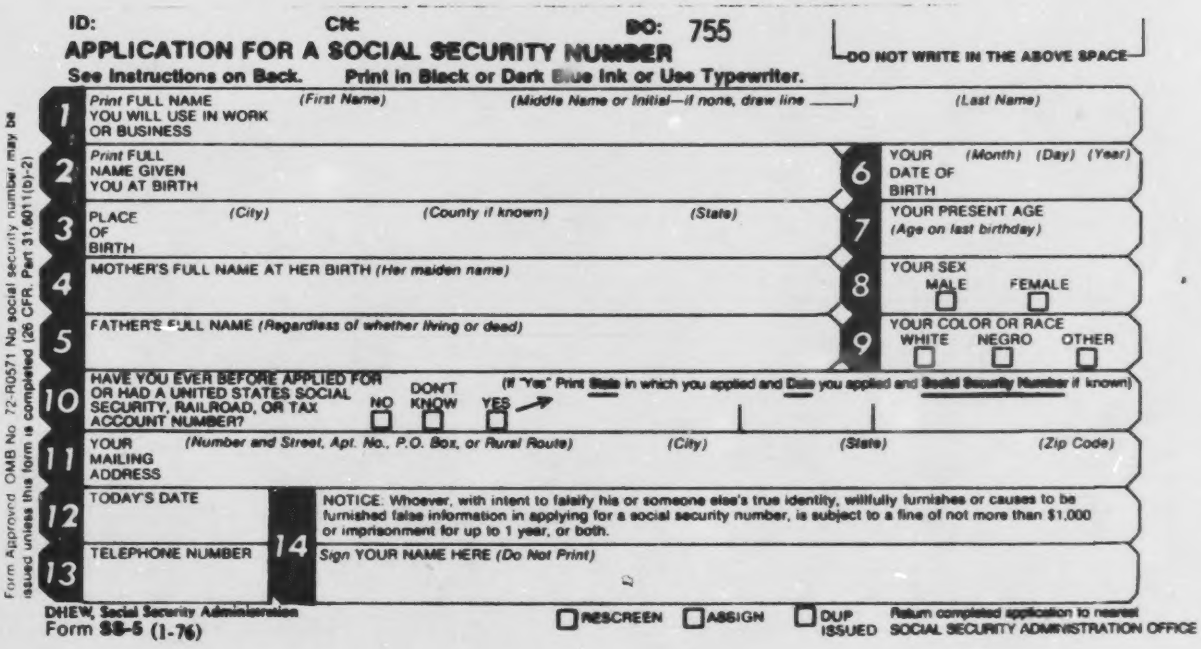
DHEW, Social Security Administration
Form SS-5 (1-76)

TM 1

SOCIAL SECURITY

ASSIGNMENT SHEET #1

Complete application form:



ID: CN: DO: 755

DO NOT WRITE IN THE ABOVE SPACE

APPLICATION FOR A SOCIAL SECURITY NUMBER

See Instructions on Back. Print in Black or Dark Blue Ink or Use Typewriter.

1 Print FULL NAME YOU WILL USE IN WORK OR BUSINESS (First Name) (Middle Name or Initial—if none, draw line ____) (Last Name)

2 Print FULL NAME GIVEN YOU AT BIRTH

6 YOUR DATE OF BIRTH (Month) (Day) (Year)

3 PLACE OF BIRTH (City) (County if known) (State)

7 YOUR PRESENT AGE (Age on last birthday)

4 MOTHER'S FULL NAME AT HER BIRTH (Her maiden name)

8 YOUR SEX MALE ☐ FEMALE ☐

5 FATHER'S FULL NAME (Regardless of whether living or dead)

9 YOUR COLOR OR RACE WHITE ☐ NEGRO ☐ OTHER ☐

10 HAVE YOU EVER BEFORE APPLIED FOR OR HAD A UNITED STATES SOCIAL SECURITY, RAILROAD, OR TAX ACCOUNT NUMBER? NO ☐ DON'T KNOW ☐ YES ☐ → (If "Yes" Print State in which you applied and Date you applied and Social Security Number if known)

11 YOUR MAILING ADDRESS (Number and Street, Apt. No., P.O. Box, or Rural Route) (City) (State) (Zip Code)

12 TODAY'S DATE

14 NOTICE: Whoever, with intent to falsify his or someone else's true identity, willfully furnishes or causes to be furnished false information in applying for a social security number, is subject to a fine of not more than $1,000 or imprisonment for up to 1 year, or both.

13 TELEPHONE NUMBER

Sign YOUR NAME HERE (Do Not Print)

Form Approved OMB No 72-R0571 No social security number may be issued unless this form is completed (26 CFR, Part 31.6011(b)-2)

DHEW, Social Security Administration
Form SS-5 (1-76)

☐ RESCREEN ☐ ASSIGN ☐ DUP ISSUED

Return completed application to nearest SOCIAL SECURITY ADMINISTRATION OFFICE

SOCIAL SECURITY

TEST

1. Match terms on the right to the correct definition on the left placing your answer in the space provided.

_____a. Offices located throughout the United States to help people with social security problems

_____b. The employee's contribution toward retirement, survivors benefits and disability insurance

_____c. Services which handles most tax collections such as taxes on income, profits, amusements and luxuries

_____d. A living person--usually a widow or child, who was dependent on a decreased person

_____e. Receipts (usually money), derived from labor, business, property, capital, wages or salaries

_____f. A person (or persons) relying on another for support

_____g. Financial help in time of sickness, old age, and unemployment

_____h. The act of withdrawing from business or public life

_____i. A program of hospital and medical benefits for the elderly

_____j. A condition that keeps a person from performing services for wages

_____k. A card required of each employee to show ones social security tax and federal tax account number

1. Employee
2. Social Security Tax
3. Internal Revenue Service
4. Survivor
5. Employer
6. Social Security Number
7. FICA
8. Dependent
9. Social Security Administration
10. Retirement
11. Income
12. Disability
13. Social Security Card
14. Medicare
15. Benefits

_____l. The owner of a business that employs people for salaries and wages

_____m. A worker who is under wages or salary for an employer

_____n. A number given to a person so that ones earnings will be credited to ones social security earnings record

_____o. A tax paid to Federal Government by both employee and employer

2. State the purpose for paying Social Security Tax.

3. List four benefits received by participating in the Social Security Program.

   a.

   b.

   c.

   d.

4. List individuals who pay Social Security Tax.

   a.

   b.

SOCIAL SECURITY

ANSWERS TO TEST

1. a. 9
   b. 2
   c. 3
   d. 4
   e. 11
   f. 8
   g. 15
   h. 10
   i. 14
   j. 12
   k. 13
   l. 5
   m. 1
   n. 6
   o. 7
2. To set aside funds for income security during years of retirement or disability
3. a. Medicare
   b. Retirement
   c. Survivors
   d. Disability
4. a. Employer
   b. Employee

(Suggested Time--2-3 Class Periods)

WHAT IS FBLA?

UNIT OBJECTIVE

After completion of this unit, the student should be able to discuss and list the purposes, goals, organizational structures and advantages of membership in FBLA, and be able to construct with the help of the student's classmates a plan of action for local chapter activities. This knowledge will be evidenced through demonstration and by scoring 85 percent on the unit test.

SPECIFIC OBJECTIVES

After completion of this unit, the student should be able to:

1. Match the terms associated with FBLA to the correct definition.
2. List five of the purposes of FBLA.
3. List the three levels of organization of FBLA.
4. List five advantages of being an FBLA member.
5. Discuss in a sentence or short paragraph how to carry out these purposes.
6. Demonstrate the ability to identify the functions of each level.
7. Demonstrate the ability to construct a plan of action for local chapter activities for a year.

   (NOTE: Students should be assigned to groups to plan phases of year's work and report to class)

WHAT IS FBLA?

SUGGESTED ACTIVITIES

I. Instructor:

   A. Provide student with objective sheet

   B. Provide student with information and assignment sheets

   C. Make transparencies

   D. Discuss unit and specific objectives

   E. Invite a state officer to visit the class to explain the purposes of the State Chapter

   F. Explain purposes of FBLA and help students to identify with purposes

   G. Discuss levels of FBLA organization and functions of each

   H. Invite a senior high FBLA member to visit chapter and explain the activities of a senior high chapter

   I. Discuss the contests at the District FBLA with the students

   J. Invite the State FBLA advisor to explain the contests to the students

   K. Assign the students to groups to organize chapter activities

   L. Organize chapter

   M. Give test

II. Student:

   A. Read objectives

   B. Study information sheets

   C. Complete assignment sheets

   D. Participate in group assignment for chapter organization

   E. Take test

INSTRUCTIONAL MATERIALS

I. Included in this unit:

- A. Objective sheets
- B. Information sheets
- C. Transparency masters
  1. TM 1--Levels of Organization--National
  2. TM 2--Levels of Organization--State
  3. TM 3--Levels of Organization--Local
  4. TM 4--Contests
- D. Assignment Sheets
  1. Assignment Sheet #1--Nine Purposes of FBLA
  2. Assignment Sheet #2--Plan of Action for Activities
- E. Test
- F. Answers to test

II. References:

A. State FBLA Handbook. Little Rock: Arkansas State Department of Education, 1976.

B. National FBLA Handbook NBEA. Reston: National Business Education Association, 1976.

WHAT IS FBLA?

INFORMATION SHEET

I. Terms and definitions

   A. Future Business Leaders of America (FBLA)--A national youth organization for all students in junior and senior high schools enrolled in business programs

   B. Local Chapter--Consists of students enrolled in a local junior or senior high school in a business program officially chartered in accordance with FBLA national chapter

   C. State Chapters--Consists of local FBLA chapters within a state

   D. FBLA National Organization--Composed of all local and state chapters and each individual FBLA member
   (NOTE: A headquarters office is maintained in Reston, Virginia)

   E. FBLA Board of Directors--Elected on a regional basis and establishes FBLA policies in line with the vocational needs of business and office education students

   F. FBLA Purposes--Describes what the members attempt to do as active members in a local FBLA chapter

   G. FBLA Creed--States the rights and responsibilities of each member as he/she strives to become a useful citizen

   H. FBLA Pledge--Enables the member to pledge his/her support to the organization and to strive to develop the qualities necessary in becoming a useful business leader

II. Purposes of FBLA

   A. Develop competent, aggressive business leadership

   B. Strengthen the confidence of young men and women in themselves and their work

   C. Create more interest and understanding in the intelligent choice of business occupations

   D. Encourage members to improve home and community

   E. Encourage and practice thrift

   F. Develop character, prepare for useful citizenship, and foster patriotism

   G. Encourage scholarship and promote loyalty

   H. Assist students in the establishment of occupational goals

   I. Facilitate the transition from school to work

III. Levels of organization and function of each

   A. Local Chapter--Consists of students enrolled in Exploratory business classes (Students carry on chapter activities as suggested in the FBLA National handbook in keeping with the purposes of FBLA)

   B. State Chapters--Composed of local FBLA Chapters within the state (Delegates from the chapters meet in the fall to plan state meeting and to plan outline of work for chapters)

   C. National Organization--Composed of all local and state chapters and each individual FBLA member (A headquarters office is maintained in Reston, Virginia. The FBLA Board of Directors establishes FBLA policies in line with the vocational needs of business and office education students)

IV. Advantages of being an FBLA member

   A. Individual students are provided an opportunity to prepare for business and office occupations

   B. Members learn how to engage in individual and group business enterprises

   C. Members are given an opportunity to go to state and national meetings

   D. Members are brought in close contact with business people

   E. Members learn to compete with their colleagues on the local, state, and national level

WHAT IS FBLA?

ASSIGNMENT SHEET #1

1. List the nine purposes of FBLA.

   A.

   B.

   C.

   D.

   E.

   F.

   G.

   H.

   I.

2. Discuss in a sentence or short paragraph how you intend to carry out these purposes.

WHAT IS FBLA?

ASSIGNMENT SHEET #2

1. Prepare a plan of action for the assignment given to you for the chapter activities for the year.

LEVELS OF ORGANIZATION--NATIONAL

1. Reviews, approves, and issues charters to state chapters

2. Cooperates with the FBLA State committees and schools in the various states and territories for the general promotion of FBLA

3. Acts as custodian of the association's emblems

4. Renders advice and assistance to groups wishing to organize local FBLA chapters and gives assistance in the installation of local and state chapters

5. Provides for the exchange of ideas on the national level for the successful operation of local and state FBLA Chapters

6. Prepares and mails bulletins and packets of program materials to state and local chapters

7. Provides a permanent office and staff for the purpose of promoting FBLA

8. Issues to all chapters a student publication, TOMORROW'S BUSINESS LEADER, for distribution to each member

9. Issues charters to new local chapters upon approval by state chapters

10. Performs liaison functions on the national level with other student organizations, professional and business organizations, and governmental agencies

11. Renders administrative services to local and state chapters and to individual members

12. Supplies a national membership card to each member

13. Assumes responsibility for activities usually performed by state chapters in states where such chapters are not yet organized

14. Coordinates National Leadership Conference Awards program

WHAT IS FBLA?

STATE CHAPTER SERVICES

1. Establish statewide activities and provide a suggested calendar of events for the year

2. Advise and assist schools wishing to organize FBLA Chapters and assist in the installation of new chapters

3. Exchange ideas for the successful operation of FBLA chapters through state conferences, leadership training workshops, and district and/or regional meetings

4. Perform liaison functions on the state level with other student organizations

5. Issue a state bulletin or newsletter periodically to local chapter advisers and members

6. Cooperate with colleges or universities, or other appropriate groups, in planning and holding annual state leadership conferences

7. Provide experience for many persons through responsibility for officer and committee assignments on district, regional and state level

8. Provide for competitive activities on the district, regional and state levels

9. Cooperate with secondary and post secondary institutions in the general promotion of FBLA

10. Assist in the selection of local chapters and chapter representatives to represent the state in national-level events and other national-level activities

WHAT IS FBLA?

LOCAL CHAPTER--ACTIVITIES

1. Complete classroom and/or employment instruction
2. Encourage student responsibility
3. Develop student leadership
4. Develop and strengthen a closer student-teacher rapport
5. Instill proper attitudes and social responsibility

WHAT IS FBLA?

CONTESTS

1. 1-minute timed writing
2. 3-minute timed writing
3. Business letters
4. Manuscripts
5. Recordkeeping
6. Filing
7. Public speaking
8. Miss Jr. FBLA
9. Mr. Jr. FBLA
10. Tabulation
11. Poster
12. Talent show

(NOTE: Teacher should secure current procedures used for contests from the State Department of Business and Office Education)

WHAT IS FBLA?

TEST

1. Match terms on the right to the correct definition on the left placing your answer in the space provided.

_____a. Consists of local FBLA Chapters within a state

_____b. Enables the member to pledge his/her support to the organization and to strive to develop the qualities necessary in becoming a useful business leader

_____c. A national youth organization for all students in junior and senior high schools enrolled in business programs

_____d. States the rights and responsibilities of each member as he/she strives to become a useful citizen

_____e. Consists of students enrolled in a local junior or senior high school in a business program officially chartered in accordance with FBLA national chapter

_____f. Describes what the members attempt to do as active members in a local FBLA chapter

_____g. Elected on a regional basis and establishes FBLA policies in line with the vocational needs of business and office education students

_____h. Composed of all local and state chapters and each individual FBLA member

1. FBLA
2. Local Chapter
3. State Chapter
4. FBLA National Organization
5. FBLA Board of Directors
6. FBLA Purposes
7. FBLA Creed
8. FBLA Pledge

2. List five purposes of FBLA.

   a.

   b.

   c.

   d.

   e.

3. List the three levels of organization of FBLA.

   a.

   b.

   c.

4. List five advantages of being an FBLA member.

   a.

   b.

   c.

   d.

   e.

WHAT IS FBLA?

ANSWERS TO TEST

1. a. 3
   b. 8
   c. 1
   d. 7
   e. 2
   f. 6
   g. 5
   h. 4

2. a. Develop competent aggressive business leadership

   b. Strenghten the confidence of young men and women in themselves and their work

   c. Create more interest and understanding in the intelligent choice of business occupations

   d. Encourage members to improve home and community

   e. Encourage and practice thrift

   f. Develop character, prepare for useful citizenship, and foster patriotism

   g. Encourage scholarship and promote school loyalty

   h. Assist students in the establishment of occupational goals

   i. Facilitate the transition from school to work

3. a. Local chapter
   b. State chapter
   c. National chapter

4. a. Individual students are provided an opportunity to prepare for business and office occupations

   b. Members learn how to engage in individual and group business enterprises

   c. Members are given an opportunity to go to state and national meetings

   d. Members are brought in close contact with business people

   e. Members learn how to compete with their colleagues on the local, state and national level

(Suggested Time--4-6 Class Periods)

PARLIAMENTARY PROCEDURE

UNIT OBJECTIVE

After completion of this unit, the student should be able to provide rules and principles of procedures which will give to any meeting or assembly good order, efficient use of time, and orderly transaction of business. This knowledge will be evidenced through demonstration and by scoring 85 percent on the unit test.

SPECIFIC OBJECTIVES

After completion of this unit, the student should be able to:

1. Match terms associated with parliamentary procedure
2. Name five types of voting.
3. Explain the method of obtaining the floor at any meeting or assembly.
4. Arrange in order the eight steps through which a motion must pass.
5. Name five ways to amend a motion or an amendment.

PARLIAMENTARY PROCEDURE

SUGGESTED ACTIVITIES

I. Instructor:

  A. Provide students with objective sheet

  B. Provide students with information and assignment sheets

  C. Discuss unit and specific objectives

  D. Introduce unit by explaining the terminology provided on the information sheets

  (NOTE: Show examples when possible.)

  E. Give test

II. Student:

  A. Read objective sheet

  B. Study information sheets

  C. Complete assignment sheet

  D. Complete activities assigned by instructor

  E. Take test

INSTRUCTIONAL MATERIALS

I. Included in this unit:

  A. Objective sheet

  B. Information sheets

  C. Assignment sheet

    1. Assignment Sheet #1--Steps Through Which a Motion Must Pass

  D. Test

  E. Answers to test

II. References:

A. Oliver, Robert T. and Rupert L. Cortright. Effective Speech. San Francisco: Rinehart Press, 1970.

B. Parliamentary Procedures in Action. Educational Filmstrips, Huntsville, Texas, 1976.

PARLIAMENTARY PROCEDURE

INFORMATION SHEET

I. Terms and definitions

   A. Quorum--A sufficient number of members present to transact business legally

   B. Vote--Formal expression of wish, choice, or opinion

   C. Majority--More than half of the active members present

   D. Motion--A proposal made in a meeting or assembly

   E. Amend--To alter in detail, to improve, or to change for the better

II. Types of voting

   A. Voice (votes express "yes" or "no")

   B. Show of hands

   C. Rising

   D. Roll Call

   E. Ballot

III. Obtaining the floor at a meeting or assembly

   A. Proper address to the chair

   B. Recognition by chair

IV. Steps through which a motion must pass

   A. Address the chair

   B. Recognition by chair

   C. Present motion

   D. Second to motion

   E. Open motion to debate

   F. Terminate debate

   G. Vote on motion

   H. Announce result of vote

V. Ways to amend a motion or amendment

   A. Adding

   B. Inserting

   C. Striking Out

   D. Striking out and inserting

   E. Substitution

PARLIAMENTARY PROCEDURE

ASSIGNMENT SHEET #1--Steps Through Which a Motion Must Pass

List in order the eight steps through which a motion must pass. When completed return to instructor for evaluation.

1.

2.

3.

4.

5.

6.

7.

8.

PARLIAMENTARY PROCEDURE

ANSWER TO ASSIGNMENT SHEET

1. Address the chair
2. Recognition by chair
3. Present motion
4. Second to motion
5. Open motion to debate
6. Terminate debate
7. Vote on motion
8. Announce result of vote

PARLIAMENTARY PROCEDURE

TEST

1. Match terms on the right to the correct definition on the left placing your answer in the space provided.

_____a.	To alter in detail, to improve, or to change for the better	1. Motion
_____b.	A sufficient number of members present to transact business legally	2. Quorum
_____c.	More than half of the active members present	3. Vote
_____d.	A proposal made in a meeting or assembly	4. Amend
_____e.	Formal expression of wish, choice, or opinion	5. Majority

2. List and briefly explain the five types of voting.

a.

b.

c.

d.

e.

3. Explain the proper method of obtaining the floor at a meeting or assembly.

4. Arrange in order the following steps through which a motion must pass.

_____a. Open motion to debate

_____b. Present motion

_____c. Vote on motion

_____d. Address the chair

_____e. Terminate debate

_____f. Recognition by chair

_____g. Second to motion

_____h. Announce result of vote

5. Name the five ways to amend a motion or amendment.

a.

b.

c.

d.

e

PARLIAMENTARY PROCEDURE

ANSWERS TO TEST

1. a. 4
   b. 2
   c. 5
   d. 1
   e. 3

2. a. Voice--voters orally express "yes" or "no".

   b. Show of hands--voters are asked to raise their hands as they vote.

   c. Rising--voters are asked to stand as they vote.

   d. Roll call--voter replies "yes" or "no" as the secretary calls the roll.

   e. Ballot--voters cast vote in secrecy and the ballots are collected and counted by tellers appointed by the chair.

3. Member rises and addresses the chair as "Mr. Chairman" or "Madam Chairman".

4. a. 5
   b. 3
   c. 7
   d. 1
   e. 6
   f. 2
   g. 4
   h. 8

4. a. Adding
   b. Inserting
   c. Striking out
   d. Striking out and inserting
   e. Substitution

(Suggested Time--30-40 Class Periods)

PREPARING TO TYPE

UNIT OBJECTIVE

After completion of this unit, the student should be able to identify the parts of the typewriter, to demonstrate correct finger and body positions, to insert typing paper, and to determine margins. This knowledge will be evidenced through demonstration and by scoring 85 percent on the unit test.

SPECIFIC OBJECTIVES

After completion of this unit, the student should be able to:

1. Match the terms associated with selected parts of the typewriter with the correct definition.
2. Identify selected parts of a typewriter on a manual or electric.
3. Figure the correct margins given a pica and elite typewriter with various line lengths.
4. Demonstrate the correct steps for setting margins.
5. Demonstrate acceptable typewriting techniques.
6. Demonstrate the inserting of paper into the typewriter.
7. Demonstrate acceptable finger position.

PREPARING TO TYPE

SUGGESTED ACTIVITIES

I. Instructor:

   A. Provide students with objective sheet

   B. Provide students with information, assignment, and job sheets

   C. Make transparencies

   D. Discuss unit and specific objectives

   E. Discuss information, assignment and job sheets

   F. Give test

   (NOTE: Now that the student is prepared to begin typing, the teacher should have the student refer to the adopted textbook for the learning of the typewriter keyboard. Teacher may refer to manual for further information.)

II. Student:

   A. Read objectives

   B. Study information sheets

   C. Complete each assignment and job sheets

   D. Take test

INSTRUCTIONAL MATERIALS

I. Included in this unit:

   A. Objective sheet

   B. Information sheets

   C. Transparency Masters

      1. TM 1--Mathematical Method of Setting Margins - Pica

      2. TM 2--Mathematical Method of Setting Margins - Elite

3. TM 3--Backspace Method of Setting Margins - Pica

4. TM 4--Backspace Method of Setting Margins - Elite

D. Cassette Tapes

1. Tape 1--Mathematical Method of Setting Margins - Pica

2. Tape 2--Mathematical Method of Setting Margins - Elite

3. Tape 3--Backspace Method of Setting Margins - Pica

4. Tape 4--Backspace Method of Setting Margins - Elite

E. Assignment Sheet

1. Assignment Sheet #1--Calculate Correct Margins

F. Job Sheets

1. Job Sheet #1--Insert Typing Paper

2. Job Sheet #2--Correct Finger Position

II. References:

A. Rowe, J. L., Lloyd, A. C., and Winger, F. E. Typing 300, New York: Gregg/McGraw-Hill, 1978.

B. Lessenberry, D. D., et. al. Century 21 Typewriting, Cincinnati: South-Western Publishing Co., 1978.

C. Wanous, S. J. and Haggblade, Berle. Personal Typewriting For Junior High Schools, Cincinnati: South-Western Publishing Co., 1972.

D. Callahan, Louis A., Keys To Typewriting, Mountain View: Western Tape, 1973.

E. Ruby, Jr., Ralph, et. al. Typing Transparencies, Mountain View: Western Tape, 1976.

PREPARING TO TYPE

INFORMATION SHEET

I. Terms and definitions

A. Carriage return lever--Used to return carriage to left margin and to move paper up

B. Left hand home row keys--a (little finger), s (third finger), d (second finger), f (index finger)

C. Right hand home row keys--j (index finger), k (second finger), l (third finger), ; (little finger)

D. Variable line spacer--Used to change writing line setting permanently

E. Left and right carriage release--Used to release carriage so it moves freely to left or right (except on single element typewriters)

F. Line-space selector--Used to move paper up 1, 2, or 3 lines for single, double, or triple spacing

G. Automatic line finder--Used to change line spacing temporarily, then refind the line

H. Paper guide--Used as a permanent guide for inserting paper

I. Paper guide scale--Used to set paper guide at desired position

J. Left margin set--Used to set left margin stop

K. Paper bail and rolls--Used to hold paper against platen

L. Printing point indicator--Used to position carriage (or element carrier) at desired point

M. Right margin set--Used to set right margin stop

N. Paper table--Supports paper when it is in typewriter

O. Platen (cylinder)--Provides a hard surface against which type element or bars strike

P. Paper release lever--Used to allow paper to be removed or aligned

Q. Right platen knob--Used to turn platen as paper is being inserted

R. Aligning scale--Used to align copy that has been reinserted

S. Tabulator--Used to move carriage or carrier (element) to tab stops

T. Tab set--Used to set tabulator stops

U. Backspace key--Used to move printing point to left, one space at a time

V. Right shift key--Used to type capitals of letter keys controlled by left hand

W. Space bar--Used to move printing point to right, one space at a time

X. Left shift key--Used to type capitals of letter keys controlled by right hand

Y. Shift lock--Used to lock shift mechanism so that all letters are capped

Z. Margin release key--Used to move carriage or carrier beyond margin stops

AA. Tab clear--Used to clear tab stops

BB. Carriage return key--Used to return carriage to left margin and to move paper up

CC. ON/OFF control--Used to turn electric typewriters on or off

II. Parts of typewriter

A. Left and right carriage release

B. Line-space selector

C. Paper guide

D. Left and right margins

E. Paper bail and rolls

F. Printing point indicator

G. Paper table

H. Platen

I. Paper release lever

J. Left and right platen knobs

K. Aligning scale

L. Tabulator

M. Tab set

N. Backspace key

O. Margin release key

P. Tab clear

Q. Carriage return key or lever

III. Steps for setting margin stops (Transparencies 1, 2, 3, 4 and Cassette tapes 1, 2, 3, 4.)

(NOTE: It is optional which method you use for setting the margins. If the Mathmetical Method is chosen, use Transparency 1 and 2 and Tape 1 and 2. If the Backspace Method is chosen, use Transparency 3 and 4 and Tape 3 and 4.)

A. Mathmetical Method for Pica - 40 space line

1. Move the left margin stop to the extreme left
2. Move the right margin stop to the extreme right
3. Subtract the space line (40) from the number of spaces contained in the width of the paper (85)
4. To determine the left margin, divide the answer found in Step 3 (45) by two (2). Drop any fraction
5. Set your left margin
6. To determine the right margin, add to the space line (40) the answer found in Step 4 (22) plus five (5) spaces for the bell
7. Set your right margin

B. Mathematical Method for Elite - 40 space line

1. Move the left margin stop to the extreme left
2. Move the right margin stop to the extreme right

3. Subtract the space line (40) from the number of spaces contained in the width of the paper (102)

4. To determine the left margin, divide the answer found in Step 3 (62) by two (2). Drop any fraction

5. Set your left margin

6. To determine the right margin, add to the space line (40) the answer found in Step 4 (31) plus five (5) spaces for the bell

7. Set your right margin

C. Backspace Method for Pica - 40 space line

1. Move the left margin stop to the extreme left

2. Move the right margin stop to the extreme right

3. Divide the space line (40) by two (2)

4. To determine the left margin, subtract from the center of the paper (42) the answer found in Step 3 (20)

5. Set your left margin

6. To determine the right margin, add to the center of the paper (42) the answer found in Step 3 (20) plus five (5) spaces for the bell

7. Set your right margin

D. Backspace Method for Elite - 40 space line

1. Move the left margin stop to the extreme left

2. Move the right margin stop to the extreme right

3. Divide the space line (40) by two (2)

4. To determine the left margin, subtract from the center of the paper (51) the answer found in Step 3 (20)

5. Set your left margin

6. To determine the right margin, add to the center of the paper (51) the answer found in Step 3 (20) plus five (5) spaces for the bell

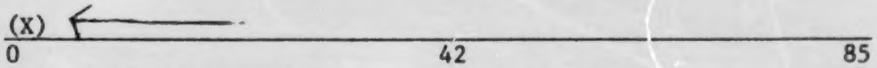
7. Set your right margin

PREPARING TO TYPE

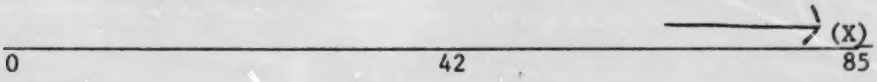
STEPS IN DETERMINING THE MARGINS FOR A 40 SPACE LINE

MATHEMATICAL METHOD - Pica

STEP 1. Move the left margin stop to the extreme left.



STEP 2. Move the right margin stop to the extreme right.



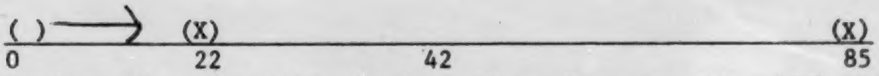
STEP 3. Subtract the space line (40) from the number of spaces contained in the width of the paper (85).

85 Spaces - width of the paper
-40 Space line
45 Blank spaces

STEP 4. To determine the left margin, divide the answer found in Step 3 (45) by two (2). Drop any fraction.

45 ÷ 2 = 22 1/2 = 22 Left Margin

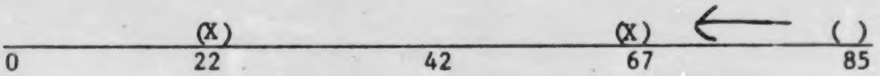
STEP 5. Set your left margin.



STEP 6. To determine the right margin, add to the space line (40) the answer found in Step 4 (22) plus five (5) spaces for the bell.

40 Space line
+22 Left margin
62
+ 5
67 Right margin

STEP 7. Set your right margin.

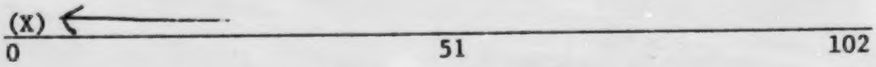


PREPARING TO TYPE

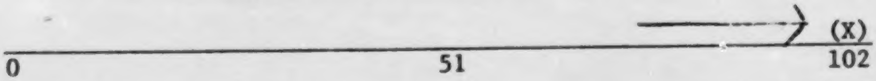
STEPS IN DETERMINING THE MARGINS FOR A 40 SPACE LINE

MATHEMATICAL METHOD - Elite

STEP 1. Move the left margin stop to the extreme left.



STEP 2. Move the right margin stop to the extreme right.



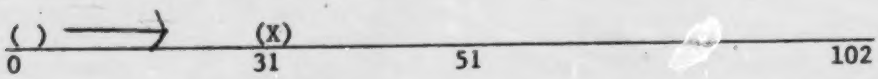
STEP 3. Subtract the space line (40) from the number of spaces contained in the width of the paper (102)

102 Spaces - width of the paper
- 40 Space line
62 Blank spaces

STEP 4. To determine the left margin, divide the answer found in Step 3 (62) by two (2). Drop any fraction.

62 ÷ 2 = 31 Left Margin

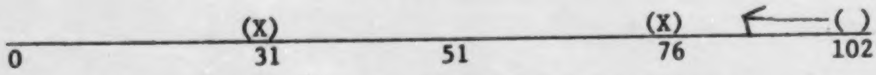
STEP 5. Set your left margin.



STEP 6. To determine the right margin, add to the space line (40) the answer found in Step 4 (31) plus five (5) spaces for the bell.

40 Space line
+31 Left margin
71
+ 5 Spaces for the bell
76 Right margin

STEP 7. Set your right margin.

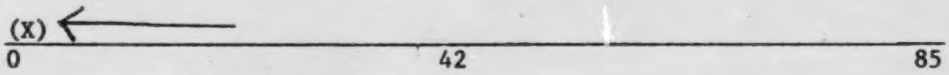


PREPARING TO TYPE

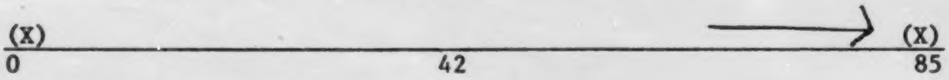
STEPS IN DETERMINING THE MARGINS FOR A 40 SPACE LINE

BACKSPACE METHOD--Pica

STEP 1. Move the left margin stop to the extreme left.



STEP 2. Move the right margin stop to the extreme right.



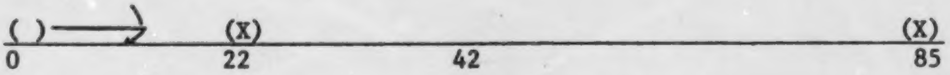
STEP 3. Divide the space line (40) by two (2).

40 ÷ 2 = 20

STEP 4. To determine the left margin, subtract from the center of the paper (42) the answer found in Step 3 (20).

42 Center of the paper
-20 Answer found in Step 3
22 Left margin

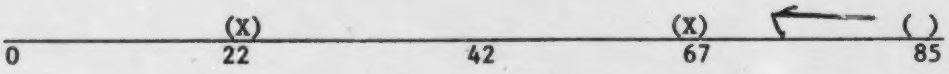
STEP 5. Set your left margin.



STEP 6. To determine the right margin, add to the center of the paper (42) the answer found in Step 3 (20) plus five (5) spaces for the bell.

42 Center of the paper
+20 Answer found in Step 3
62
+ 5 Spaces for the bell
67 Right margin

STEP 7. Set your right margin.

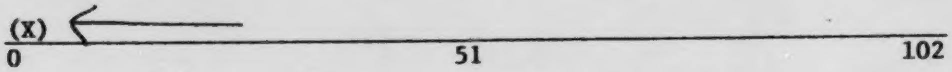


PREPARING TO TYPE

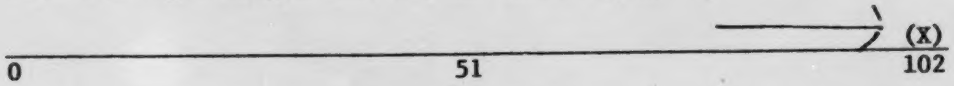
STEPS IN DETERMINING THE MARGINS FOR A 40 SPACE LINE

BACKSPACE METHOD--Elite

STEP 1. Move the left margin stop to the extreme left.



STEP 2. Move the right margin stop to the extreme right.



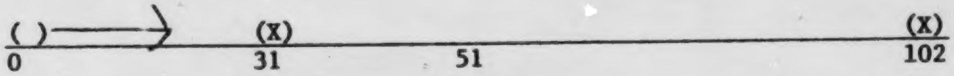
STEP 3. Divide the space line (40) by two (2).

40 ÷ 2 = 20

STEP 4. To determine the left margin, subtract from the center of the paper (52) the answer found in Step 3 (20).

51 Center of the paper
-20 Answer found in Step 3
31 Left margin

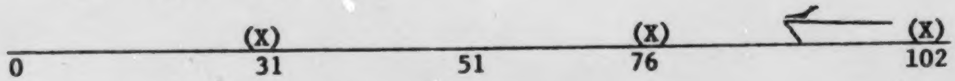
STEP 5. Set your left margin.



STEP 6. To determine the right margin, add to the center of the paper (51) the answer found in Step 3 (20) plus five (5) spaces for the bell.

51 Center of the paper
+20 Answer found in Step 3
71
+ 5
76 Right margin

STEP 7. Set your right margin.



PREPARING TO TYPE

ASSIGNMENT SHEET #1

CALCULATE CORRECT MARGINS

A. Determine the margins for a 40 space line on a pica machine.

B. Determine the margins for a 50 space line on an elite machine.

C. Determine the margins for a 60 space line on a pica machine.

D. Determine the margins for a 70 space line on an elite machine.

PREPARING TO TYPE

JOB SHEET #1

INSERT TYPING PAPER

I. Tools and material

   A. Typewriter

   B. Paper

II. Procedure

   A. Pull paper bail up or forward.

   B. Place paper against paper guide, behind the platen.

   C. Twirl paper into machine, using right platen knob.

   D. Stop when paper is about 1½ inches above aligning scale.

   E. To straighten paper, pull paper release lever toward you.

   F. Straighten paper, then push paper release lever back.

   G. Push paper bail back so that it holds paper against platen.

   H. Slide paper bail rolls into position, dividing paper into thirds.

PREPARING TO TYPE

JOB SHEET #2

CORRECT FINGER POSITION

I. Tools and Materials

  A. Typewriter

II. Procedure

  A. Locate left and right home row keys.

  B. Place fingers curving and holding them lightly on the keys.

  C. Remove your fingers from the keyboard.

  D. Place fingers in home row positions, curving them lightly.

  E. Remove your fingers from the keyboard.

PREPARING TO TYPE

TEST

1. Match terms on the right to the correct definition on the left placing your answer in the space provided.

_____a. Used to move paper up 1, 2, or 3 lines for single, double, or triple spacing

_____b. Used to hold paper against platen

_____c. Used to set left margin stop

_____d. Supports paper when it is in typewriter

_____e. Used to return carriage to left margin and to move paper up on manual

_____f. Used to change writing line setting permanently

_____g. Used as a permanent guide for inserting paper

_____h. Used to set right margin stop

_____i. Used to type capitals of letter keys controlled by left hand

_____j. Used to turn electric typewriter on or off

_____k. Used to clear tab stops

_____l. Used to set tabulator stops

_____m. a (little finger), s (third finger), d (second finger), f (index finger)

_____n. Used to change line spacing temporarily, then refind the line

_____o. Used to move carriage or carrier (element) to tab stops

1. Carriage return lever
2. Left hand home row keys
3. Right hand home row keys
4. Variable line spacer
5. Left & right carriage release
6. Line-space selector
7. Automatic line finder
8. Paper guide
9. Paper guide scale
10. Left margin set
11. Paper bail & rolls
12. Printing point indicator
13. Right margin set
14. Paper table
15. Platen
16. Paper release lever
17. Right platen knob
18. Aligning scale
19. Tabulator
20. Tab set
21. Backspace key
22. Right shift key
23. Space bar
24. Left shift key
25. Shift lock
26. Margin release key
27. Tab clear
28. Carriage return key
29. ON/OFF control

_____p. j (index finger), k (second finger), l (third finger), ; (little finger)

_____q. Used to move carriage or carrier beyond margin stops

_____r. Used to release carriage so it moves freely to left or right (except on single element typewriters)

_____s. Used to set paper guide at desired position

_____t. Used to position carriage (or element carrier) at desired position

_____u. Used to return carriage to left margin and to move paper up on electric

_____v. Provides a hard surface against which type element or bars strike

_____w. Used to lock shift mechanism so that all letters are capped

_____x. Used to allow paper to be removed or aligned

_____y. Used to type capitals of letter keys controlled by right hand

_____z. Used to turn platen as paper is being inserted

_____aa. Used to move printing point to left, one space at a time

_____bb. Used to align copy that has been reinserted

_____cc. Used to move printing point to right, one space at a time

2. Identify the following selected parts of a typewriter to the satisfaction of the teacher.

   a. Left and right carriage release

   b. Line-space selector

   c. Paper guide

   d. Left and right margins

   e. Paper bail and rolls

f. Printing point indicator

g. Paper table

h. Platen

i. Paper release lever

j. Left and right platen knobs

k. Aligning scale

l. Tabulator

m. Tab set

n. Backspace key

o. Margin release key

p. Tab clear

q. Carriage return key or lever

3. Calculate the correct margins for the various line lengths and typewriters.

   a. 50 space line on an elite typewriter

   b. 60 space line on a pica typewriter

PREPARING TO TYPE

ANSWERS TO TEST

1. a. 6
   b. 11
   c. 10
   d. 14
   e. 1
   f. 4
   g. 8
   h. 13
   i. 22
   j. 29
   k. 27
   l. 20
   m. 2
   n. 7
   o. 19
   p. 3
   q. 26
   r. 5
   s. 9
   t. 12
   u. 28
   v. 15
   w. 25
   x. 16
   y. 24
   z. 17
   aa. 21
   bb. 18
   cc. 23
2. Evaluated to satisfaction of instructor.
3. a. 25, 80
   b. 12, 77

(Suggested Time--10-15 Class Periods)

CENTERING AND TABLES

UNIT OBJECTIVE

After completion of this unit, the student should be able to define the terms related to centering, to center a word or phrase horizontally, to center a job vertically, to center a two and three column table vertically and horizontally, and to center tables with blocked, short, and long columnar headings. This knowledge will be evidenced through demonstration and by scoring 85 percent on the unit test.

SPECIFIC OBJECTIVES

After completion of this unit, the student should be able to:

1. Match the terms related to centering and tables with the correct definition.
2. Demonstrate the ability to center a word or phrase horizontally.
3. Demonstrate the ability to center a job--title, subtitle, and columns.
4. Demonstrate the ability to center lines vertically.
5. Demonstrate the ability to center an announcement vertically and horizontally.
6. Demonstrate the ability to center a job--vertical reading position and each line horizontally.
7. Demonstrate the ability to center a two column table horizontally and vertically.
8. Demonstrate the ability to center a three column table horizontally and vertically.
9. Demonstrate the ability to center a two column table vertically and horizontally with blocked column headings.
10. Demonstrate the ability to center a two column table with short centered column headings.
11. Demonstrate the ability to center a two column table with long centered column headings.

CENTERING AND TABLES

SUGGESTED ACTIVITIES

I. Instructor:

  A. Provide students with objective sheet

  B. Provide students with information and job sheets

  C. Make transparencies

  D. Discuss unit and specific objectives

  E. Discuss information and job sheets

II. Student:

  A. Read objectives

  B. Study information sheets

  C. Complete each job sheet

  D. Take test

INSTRUCTIONAL MATERIALS

I. Included in this unit:

  A. Objective sheet

  B. Information sheets

  C. Transparency masters

    1. TM 1--Horizontally Centering Words

    2. TM 2--Vertical Centering

    3. TM 3--Two Column Table

    4. TM 4--Blocked Column Headings

    5. TM 5--Short Centered Column Headings

    6. TM 6--Long Centered Column Headings

D. Job Sheets

1. Job Sheet #1--Horizontal Centering
2. Job Sheet #2--Title and Subtitle
3. Job Sheet #3--Vertical Centering
4. Job Sheet #4--Centered Announcement
5. Job Sheet #5--Reading Position
6. Job Sheet #6--Two Column Table
7. Job Sheet #7--Three Column Table
8. Job Sheet #8--Two Column Table with Blocked Headings
9. Job Sheet #9--Table with Short Centered Column Headings
10. Job Sheet #10--Table with Long Centered Column Headings

II. References:

A. Rowe, J. L., Lloyd, A. C., and Winger, F. E. Typing 300, New York: Gregg/McGraw-Hill, 1972.

B. Lessenberry, D. D., et. al. Century 21 Typewriting, Cincinnati: South-Western Publishing Co., 1972.

C. Lessenberry, D. D., et. al. Clerical Office Typewriting, Cincinatti: South-Western Publishing Co., 1974.

CENTERING AND TABLES

INFORMATION SHEET

I. Terms and definitions

   A. Horizontal--Material typed across the page

   B. Vertical--Material typed up and down

   C. Title--Names a job. It is typed first. The title is centered on the page. After typing the title, you should space down three lines before continuing unless the job has a subtitle

   D. Subtitle--Secondary title that gives explanation. It is centered with all major words having initial capitals. One blank line comes before a subtitle and two blank lines after it

   E. Key line--Longest item in each column plus the spaces between the columns

   F, Vertical centering--Typed material is centered where the top and bottom margins have the same margins

   G. Reading position--Typed material centered vertically two lines above the exact top margin

   H. Blocked heading--Heading that begins at the left edge of the column. It is capitalized, underscored, and preceeded by two blank lines and followed by one blank line

   I. Short centered column heading--Shorter line of typed material is centered over a longer column. It is preceeded by two blank lines and followed by one blank line

   J. Long centered column heading--Longer line of typed material centered over a shorter column. It is preceeded by two blank lines and followed by one blank line

II. Type a job using the correct procedure for horizontal centering (TM 1 and Job Sheet #1)

III. Type a job using the correct procedure for a title and subtitle (Job Sheet #2)

IV. Vertically center paragraphs (TM 2 and Job Sheet #3)

CENTERING AND TABLES

INFORMATION SHEET

V. Type an announcement centered vertically and horizontally (Job Sheet #4)

VI. Demonstrate the ability to center a job in vertical reading position (Job Sheet #5)

VII. Type a two column table (TM 3 and Job Sheet #6)

VIII. Center (vertically and horizontally) a three column table (Job Sheet #7)

IX. Center a two column table with blocked headings TM 4 and Job Sheet #8)

X. Type a two column table with short column headings (TM 5 and Job Sheet #9)

XI. Type a two column table with long column headings (TM 6 and Job Sheet #10)

HORIZONTALLY CENTERING WORDS

A. Move margin stops to the extreme left edge of the paper and to the right edge of the paper.

B. Clear all tab stops.

C. Set a new tab stop at your centerpoint.

D. Set line space selector on single spacing.

E. As you say the letters and spaces in pairs, backspace from your centerpoint one time. Do not backspace for odd or leftover letters.

Joe Joseph

Marion Miller

F. Begin typing at point where backspacing is completed.

G. Return carriage and tab back to the center.

VERTICAL CENTERING

A. Find the total vertical lines available on your paper.

6 lines per vertical inch   Typing paper = 8½ x 11

11 inches long
x 6 lines per vertical inch
66 lines available on a full sheet

66 ÷ 2 = 33 lines available on half sheets

B. Count the number of lines needed to type the job. Include blank lines between typed lines. REMEMBER: DS (double space) means one blank line and TS (triple space) means two blank lines.

12 lines

C. From lines available on page, subtract lines needed for job. In the job, it was to be typed on a half sheet.

33 total lines available
-12 lines needed for problem
21 lines to be divided for top and bottom margins

D. Divide lines remaining for top and bottom margin by two. Drop any fraction.

21 ÷ 2 = 10½ = 10

E. Add one line to answer so that you are not typing on last line of top margin.

10 + 1 = 11 Line to start on

TWO COLUMN TABLE

A. Find key line.

B. Backspace one for each two letters and spaces in key line.

C. Set left margin here.

D. Space forward once for each letter in the longest item in Column 1 plus for the six spaces between the Columns.

E. Set tab stop here.

F. Return carriage. Type first item in Column 1. Tab to Column 2. Type item. Return carriage and begin second line.

Left margin → Return

Astronauts	Kenneth d'Alou
Bengals	Graham Jenkins
Eagles	Benjamin Keer
Leopards	David Renshaw
Mavericks	Fillippe Ryan
Panthers	Edwin Jorgenson
Royals	Caesar Corinni
Wings	John Hamilton

KEY LINE: Astronauts123456Edwin Jorgenson

BLOCKED COLUMN HEADINGS

A. Column headings that are blocked are:

   1. Capitalized
   2. Underscored
   3. Preceded by two blank lines
   4. Followed by one blank line

B. Compute vertical centering

C. Horizontal centering

   1. Determine key line
   2. Set left margin
   3. Set tab stop for second column

YOUTH CLUB DINNER

Assignments As of November 11

Committee	Chairperson
Decorations	Flint Gardner
Guest List	Sue Ann Holley
Head Table	Skar Redbird
Hotel	Mark French
Music	Hilda Chia
Printing	Louise Garth
Program	Jane Brecht
Speaker	Jim Thomas

KEY LINE: Decorations123456Sue Ann Holley

SHORT CENTERED COLUMN HEADINGS

A. Compute vertical centering

B. Horizontal centering

1. Determine key line.
2. Set left margin.
3. Set tab stop for Column 2
4. From left margin, space forward once for each two letters in the longest item in Column 1. Backspace one for each two letters and spaces in the Column heading. Where you stopped, type heading.
5. Tab to the second column. Space forward once for each two letters in the longest item in Column 2. Backspace once for each two letters and spaces in the Column heading. Where you stopped, type the heading.

YOUTH CLUB DINNER

Assignments As of November 11

Committee	Chairperson
4 ←	4 ←
Decorations	Flint Gardner
→ 5	
Guest List	Sue Ann Holley
	→ 7
Head Table	Skar Redbird
Hotel	Mark French
Music	Hilda Chia
Printing	Louise Garth
Program	Jane Brecht
Speaker	Jim Thomas

123456

LONG CENTERED COLUMN HEADINGS

A. Compute vertical centering

B. Horizontal centering

1. Determine key line. The column heading should be used as part of the key line if it is the longest item in that column.
2. Set left margin
3. Set tab for Column 2
4. Type column headings beginning at margin and tab stop
5. From left margin, space forward once for each two letters in column heading. Backspace once for each two letters and spaces in the longest line of column and reset left margin. All items in Column 1 start at that point.
6. Tab to point where second column heading starts and clear that tab. Space forward once for each two letters in column heading. Backspace once for each two letters and spaces in the longest line of column and reset tab. All items in Column 2 begin at that point.

STUDENT COUNCIL

SPRING TERM

Names of Councilmen	Report Rooms
10 ←	6 ←
Wilma Whittier	204
→ 7	→ 1

CENTERING AND TABLES

JOB SHEET #1

HORIZONTAL CENTERING

I. Tools and Material

- A. Typewriter
- B. Paper
- C. Transparency Master 1

II. Procedure

A. Steps for horizontal centering

1. Move the left margin to the left edge of the paper. Move the right margin to the right edge of the paper.
2. Clear all tabs.
3. Set a tab at the horizontal center of your paper (42 or 50).
4. As you say the letters and spaces, backspace from your centerpoint one time for each two letters or spaces. Do not backspace for odd or leftover letter.
5. Type the word or phrase beginning at the point where backspacing was completed.

B. Center the following names as previously shown on the Transparency Master 1.

May Ann Blessor
Margaret Leslie
Gerry Klein
Alice Sloan
June Wilcox
Janet Wilmer

C. Before going on, check to see that the letter L lines up in each of the names.

NOTE: A variation of this method might be to count the letters and spaces in the line and divide by two. (Drop any fraction).

CENTERING AND TABLES

JOB SHEET #2

TITLE AND SUBTITLE

I. Tools and Material

   A. Typewriter

   B. Paper

II. Procedure

   A. Type the following job using double spacing on a full sheet of paper.

   B. After title, DS. After subtitle, TS.

CHEERLEADERS

Girls Squad

Estelle Graham

Rosemary Park

Alyce Rodriquez

Susan Lee Coubek

Faith Baldwin

Courtner McGovern

CENTERING AND TABLES

JOB SHEET #3

VERTICAL CENTERING

I. Tools & Material

  A. Transparency Master 2

  B. Typewriter

  C. Half sheet of paper

II. Procedure

  A. Steps for vertical centering

    1. Find the total vertical lines available on your paper.

    2. Count the lines needed to type the job.

    3. From the lines available on the page, subtract the lines needed for the job.

    4. Divide the lines remaining for the top and bottom margins by two.

    5. Add one line to answer so that you are not typing on the last line of the top margin.

  B. Type the title and paragraphs vertically centered on a half sheet of paper. Use single spacing (except where marked). Use a 50 space line.

WHY CENTER VERTICALLY?
TS

Indent 5,
Set tab Your boss will probably not tell you when to center vertically. He/she will more likely say, "Type this material attractively on the page." You, the typist, must make the decision to center vertically.
DS

TAB Programs, announcements, and other notices are usually centered vertically--top and bottom margins equal or almost so. Equal top and bottom margins make a notice appear more attractive.

CENTERING AND TABLES

JOB SHEET #4

CENTERED ANNOUNCEMENT

I. Tools and Material

- A. Typewriter
- B. Paper

II. Procedure

After completing the following steps, type the announcement double spaced on a half sheet of paper.

- A. Find lines available on paper.
- B. Count lines needed to type job.
- C. Subtract to find lines remaining (Step A - Step B).
- D. Divide lines remaining by two (drop any fraction).
- E. Add one to answer in Step D and begin typing.
- F. After clearing tabs, set a new one at centerpoint. Tab to center.
- G. Backspace one time for each two letters, spaces, punctuation marks, etc.
- H. Type the line.
- I. After completion of a line, return carriage to centerpoint and start the next line.

GRAND OPENING

RUSTY'S APPLIANCES

We specialize in ranges and refrigerators!

A large selection at discount prices!

We also install and service!

634 Main Street

Cincinnati--Phone 234-7600

CENTERING AND TABLES

JOB SHEET #5

READING POSITION

I. Tools and Material

   A. Typewriter

   B. Paper

II. Procedure

   A. Steps for reading position centering

      1. Find lines available on paper.

      2. Count the lines needed to type the job.

      3. Subtract to find the lines remaining (Step A - Step B).

      4. Divide lines remaining by two (drop any fraction).

      5. Add one to the answer in Step D and begin typing on that line.

      6. Tab to center.

      7. Backspace one time for each two letters, spaces, or punctuation marks.

      8. At the point where you stop backspacing, type that line.

      9. After each line is completed, return carriage and tab to center to backspace that line.

   B. Center the job below horizontally and vertically in reading position on a full sheet. DS all lines

JOB WAITING

FOR TRAINED

IBM KEY PUNCH OPERATORS

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We teach All Ages

Placement Assistance

KEY PUNCH INSTITUTE

702 South Lincoln Ave.

Detroit, Michigan

Call: 213-625-4971

CENTERING AND TABLES

JOB SHEET #6

TWO COLUMN TABLE

I. Tools and Material

   A. Typewriter

   B. Paper

II. Procedure

   A. Steps for centering a two-column table

      1. Move left margin to the left edge of the paper. Move the right margin to the right edge of the paper.

      2. Count the lines for vertical placement.

      3. Compute top margin.

      4. Clear all tab stops, move carriage to center.

      5. Select longest item in Column 1 and Column 2. Indicate 6 blank spaces between the columns. This is the key line.

      6. Center key line. Backspace once for each two letters or spaces.

      7. Set left margin stop at point where you completed backspacing. Right margin may remain at edge of paper.

      8. From the left margin stop, space forward for each letter in longest item in Column 1. Then space forward 6 more times for spaces between the columns.

      9. Set a tab stop.

      10. Type the first item in Column 1, then tab to first item in Column 2.

      11. Type second item in Column 1, then tab to first item in Column 2. Type the item and return the carriage.

   B. Center the job horizontally and vertically on a full sheet of paper. DS the table. Leave six spaces between the columns.

NEW CHEERLEADERS

Florenz Donaldson
Sue Anne Hunter
Marguerite Djara
Donna Mari Williams
Esther Lea Fox
Eliza Gittens

Stephen T. Ford
Nathan Krevalier
Josef Martinez
Fenn L. Riley
Fred Van Wilhelms
Victor Zavier

CENTERING AND TABLES

JOB SHEET #7

THREE COLUMN TABLE

I. Tools and Material

   A. Typewriter

   B. Paper

II. Procedure

   A. Steps for centering a three-column table

      1. Figure vertical center.

      2. Determine the key line. The longest item in all three columns plus the spaces between Column 1 and 2 and Column 2 and 3.

      3. Move margins to the edge of the paper.

      4. Clear all tabs; move carriage (or carrier) to center of paper.

      5. To determine left margin stop, backspace one time for each two letters or spaces in the key line.

      6. Set left margin stop at point where backspacing is completed. Right margin may remain at edge of paper.

      7. Set tab stops by spacing forward for every letter in the longest item in Column 1 plus the spaces between Column 1 & 2.

      8. From the tab stop for Column 2, space forward for all the letters in the longest item in Column 2 plus the spaces between Column 2 and 3. Set a tab.

   B. Type the following job, centering it horizontally and vertically on a half sheet of paper. DS the job with 6 spaces between the columns.

MY SPELLING WORDS

rage	trademark	quaint
essay	convey	survey
eighteen	neighbor	exceed
increase	prefix	equal
grieve	believe	receipt
theme	people	twice
delight	insight	library
society	deny	imply

CENTERING AND TABLES

JOB SHEET #8

TWO COLUMN TABLE WITH BLOCKED HEADINGS

I. Tools and Material

- A. Typewriter
- B. Paper

II. Procedure

- A. Type the following table centering it horizontally and vertically on a full sheet of paper. Block the column headings. Leave six spaces between the columns, DS the table, except where necessary for title and subtitle.

YOUTH CLUB DINNER

Assignments As of November 11

Committee	Chairperson
Decorations	Flint Gardner
Guest List	Sue Ann Holley
Head Table	Skar Redbird
Hotel	Mark French
Music	Hilda Ghia
Printing	Louise Garth
Program	Jane Brecht
Speaker	Jim Thomas

CENTERING AND TABLES

JOB SHEET #9

TABLE WITH SHORT CENTERED COLUMN HEADINGS

I. Tools and Material

  A. Typewriter

  B. Paper

II. Procedure

  A. Steps for centering a two column table with short column headings

1. Figure vertical centering.
2. Move margins.
3. Clear old tabs, move carriage (or carrier) to center of paper.
4. Set left margin by centering key line.
5. Set tab for Column 2 by spacing forward one time for each letter and space in the longest item plus the spaces between each column.
6. From the left margin stop, space forward to the center of the keyline item in Column 1. This can be done by spacing forward one time for each two letters or spaces in the longest item in the column.
7. From this point, backspace one time for each two letters and spaces in column heading.
8. Beginning at point where you completed backspacing, type the Column heading for Column 1.
9. Tab to beginning of Column 2. Space forward to center point of the key line item. (Space forward once for each two letters in longest item.)
10. Backspace one time for each two letters in the column heading.
11. Beginning at point where you completed backspacing, type the column heading for Column 2.
12. Type the first line in Column 1, then tab and type the first line in Column 2, return carriage.

B. Type the following job double spaced on a full sheet. Center the job vertically and horizontally with 6 spaces between columns.

UNITED STATES AUTO CLUB WINNERS

Selected Races

Site	Winner
Phoenix, AZ	George Follner
Hanford, CA	Mario Andretti
Riverside, CA	A. J. Foyt
Milwaukee, WI	Jim Halloy
Indianapolis, IN	Ted Foltz
Langhorne, PA	Bobby Unser
Trenton, NJ	Mario Andretti
Dover, DE	Dan Gurney
Sacramento, CA	Al Unser
Kent, WA	Lloyd Ruby

CENTERING AND TABLES

JOB SHEET #10

TABLE WITH LONG CENTERED COLUMN HEADINGS

I. Tools and Material

- A. Typewriter
- B. Paper

II. Procedure

- A. Steps for centering a table with long columnar headings
    1. Figure vertical centering.
    2. Determine the key line. The column headings should be used as part of the key line if they are the longest item in that column.
    3. Move margin stops to the edge of the paper.
    4. Clear Tab Stops. Move carriage (or carrier) to centerpoint.
    5. Backspace to center the key line.
    6. Set left margin stop.
    7. From left margin stop, space forward for all letters and spaces in the longest item in Column 1 plus spaces between the columns. Set a tab.
    8. Type Column 1 heading at the left margin stop. Tab to the beginning of Column 2 and type the heading. Return the carriage.
    9. Space forward to center of Column 1 heading. (One space forward for each two letters and spaces.)
    10. Center the longest columnar item (not heading) of Column 1. Backspace one time for each two letters or spaces. Reset left margin at the point where you completed backspacing.
    11. Tab to point where Column 2 heading starts. Clear tab at that point.
    12. Space forward to center of Column 2 heading. (Space once for each two letters or spaces.)
    13. Center longest columnar item of Column 2 (not heading). Backspace once for each two letters or spaces. Reset tab stop here.

14. Type the first line in Column 1; tab and type the first line in Column 2; return carriage.

B. Type the following job centered on a full sheet of paper. DS the job with 6 spaces between the columns.

STUDENT COUNCIL

Spring Term

Names of Councilmen	Report Rooms
Alice Blank	132
John Carter	137
Robert Feliz	206
B. F. Keller	132
Marion Miller	201
Maria Talon	201
Vance Tschar	138
Wilma Whittier	204

CENTERING AND TABLES

TEST

1. Match terms on the right to the correct definition on the left placing your answer in the space provided.

_____a. Material typed across the page

_____b. Names a job and is typed first

_____c. Longest item in each column plus the spaces between the columns

_____d. Typed material is centered vertically two lines above the exact top margin

_____e. Shorter line of typed material is centered over a longer column

_____f. Material typed up and down

_____g. Secondary title that gives explanation

_____h. Typed material is centered where the top and bottom margins have the same margins

_____i. Heading that begins at the left edge of the column

_____j. Longer line of typed material is centered over a shorter column

1. Horizontal
2. Vertical
3. Title
4. Subtitle
5. Key line
6. Vertical centering
7. Reading position centering
8. Blocked heading
9. Short centered column heading
10. Long centered column heading

2. Demonstrate the ability to horizontally center the following words.

George Washington
Albert Einstein

Abraham Lincoln
(Your Name)

3. Demonstrate the ability to type a job using the correct procedure for a title and subtitle. Double space. Use half sheet.

CONTEST WINNERS
Upper and Lower Division
Donald Wilkins
Helene Willis
William Allison
Ruth Dominick

4. Demonstrate the ability to type paragraphs vertically centered. Use a 60 space line on a half sheet of paper.

NOTICE TO ALL EMPLOYEES

Effective immediately, each employee will receive a Christmas bonus of five percent of his/her weekly base salary. This bonus will be included in the next weekly paycheck.

Thanks to all employees for making this year our best year ever. Have a Merry Christmas and a Happy New Year!

5. Demonstrate the ability to type an announcement centered vertically and horizontally. Use a half sheet of paper. DS.

WIN A TRIP TO JAPAN
As an Osaka Snowmobile Dealer
For complete details, inquire at
Osaka Imports
537 Ocala Avenue
San Francisco--264-9137

6. Demonstrate the ability to vertically center a job in reading position. Center horizontally and vertically on a full sheet. DS the job.

SOME FAMOUS BASEBALL PITCHERS

Cy Young
William White
"Old Hoss" Radbourne
Carl Hubbell
Walter "Big Train" Johnson
Larry Corcoran
Bob Feller
Johnny Vander Meer
Don Drysdale
Sandy Koufax
Bob Gibson
Juan Marichal
Tom Seaver

7. Demonstrate the ability to type a two-column table. Center vertically and horizontally on a half sheet of paper. Use 6 spaces between columns. DS.

NEW VARSITY LETTERMEN

Allison
Amundson
Berkeley
Burton
Calendar
Cosgrove
Dixon
Everett
Forrestal
Garden
Gurney
Harris
Harrison
Jones
Juniper
Kenmore
Laskey
Lewis

8. Demonstrate the ability to center (vertically and horizontally) a Three column table on a full sheet of paper. DS with 6 spaces between the columns.

BUSINESS CLUB MEMBERS

Abrahams
Artoski
Bell
Burney
Carmen
Campbell
Caster
Draughon
Edwards
French
Geesler
Grant
Herrick
Hess
Innizzi
Jackson
Jessup
Joralemon
Kestenbaum
Kling
Nasserlein
Oldbrook
Parsons
Perlman
Quincey
Rabaz-Lin
Sampson
Troux
Ulysses
Waterman

9. Demonstrate the ability to center a two column table with blocked headings. Center and type the table in exact vertical and horizontal center. DS items in the columns. Leave eight spaces between columns. Use half sheet.

RESULTS OF CLERICAL APTITUDE TEST

Applicant	Rating
Childs, Raymond E.	Poor
Dawson, Marilyn	Excellent
Gregory, David L.	Fair
Marshall, Cecil B.	Good
Porter, Donna Sue	Poor
Tolliver, James S.	Fair
Updyck, Keith L.	Good
Wallace, Zelda	Excellent

10. Demonstrate the ability to center a two column table with short column headings. Center horizontally and exact vertical center on a full sheet of paper. DS the job. Use proper spacing after title and headings.

THE FIRST THIRTEEN STATES

State	Capital
Delaware	Dover
Pennsylvania	Harrisburg
New Jersey	Trenton
Georgia	Atlanta
Connecticut	Hartford
Massachusetts	Boston
Maryland	Annapolis
South Carolina	Columbia
New Hampshire	Concord
Virginia	Richmond
New York	Albany
North Carolina	Raleigh
Rhode Island	Providence

11. emonstrate the ability to center a two column table with long columnar eadings. Center the job horizontally and vertically on a half sheet. S the job. Leave 10 spaces between the longest item in the columns.

ACE RAYMOND CONSTRUCTION EQUIPMENT

Salesmen Expense Report for July

Type of Expense	Name of Salesman
Travel	L. Egan
Travel	L. Egan
Client	J. Velasquez
Travel	J. Velasquez
New Accounts	B. Morgan
Client	S. Barker
New Accounts	B. Morgan

CENTERING AND TABLES

ANSWERS TO TEST

1. a. 1
   b. 3
   c. 5
   d. 7
   e. 9
   f. 2
   g. 4
   h. 6
   i. 8
   j. 10
2. Evaluated to satisfaction of instructor.
3. Evaluated to satisfaction of instructor.
4. Evaluated to satisfaction of instructor.
5. Evaluated to satisfaction of instructor.
6. Evaluated to satisfaction of instructor.
7. Evaluated to satisfaction of instructor.
8. Evaluated to satisfaction of instructor.
9. Evaluated to satisfaction of instructor.
10. Evaluated to satisfaction of instructor.
11. Evaluated to satisfaction of instructor.

(Suggested Time--4-6 Class Periods)

BUSINESS LETTERS AND ENVELOPES

UNIT OBJECTIVE

After completion of this unit, the student should be able to identify two letter styles, to show correct placement of the parts of a business letter, to identify small and large envelopes, and to show correct placement of the addresses. The student should be able to demonstrate the ability to type two styles of business letters, to type small- and large-size envelopes and place the letters in the envelopes, and to score 85 percent on the unit test.

SPECIFIC OBJECTIVES

After completion of this unit, the student should be able to:

1. Match terms associated with typing letters and envelopes.
2. Identify two styles of business letters and two types of punctuation.
3. Identify and show correct placement of the parts of a business letter.
4. Identify small and large envelopes by size.
5. Show correct placement of the address and the return address on small and large envelopes.
6. Demonstrate the ability to use a letter placement table.
7. Type two styles of business letters using mixed and open punctuation.
8. Type both small- and large-size envelopes.
9. Demonstrate the ability to fold and correctly place the letters in envelopes evaluated to the satisfaction of the instructor.

BUSINESS LETTERS AND ENVELOPES

SUGGESTED ACTIVITIES

I. Instructor:

  A. Provide student with objective sheet

  B. Provide student with information and job sheets

  C. Make transparencies

  D. Discuss unit and specific objectives

  E. Discuss information and job sheets

  F. Give test

II. Student:

  A. Read objective sheet

  B. Study information sheets

  C. Complete job sheets

  D. Take test

INSTRUCTIONAL MATERIALS

I. Included in this unit:

  A. Objective sheet

  B. Information sheets

  C. Transparency masters

    1. TM 1--Block Style Letter with Mixed Punctuation

    2. TM 2--Modified Block Style Letter with Open Punctuation

    3. TM 3--Block Style Letter

    4. TM 4--Modified Block Style Letter

    5. TM 5--Small Envelope

    6. TM 6--Large Envelope

7. TM 7--Addressing a Small Envelope
8. TM 8--Addressing a Large Envelope
9. TM 9--Letter Placement Table
10. TM 10--Folding Letters

D. Job Sheets

1. Job Sheet #1--Type Block Style Letter
2. Job Sheet #2--Type Modified Block Style Letter
3. Job Sheet #3--Type Small and Large Envelopes
4. Job Sheet #4--Fold Letters

E. Test

F. Answers to test

II. References:

A. Grubbs, Robert L., Ashmun, Richard and Patrick, Arthur S. Exploratory Business: Marketing, Office, Financial Management/Information Processing, Stenographic Occupations, New York: Gregg McGraw-Hill, 1978.

B. Wanous, S. J. and Haggblade, Berle. Personal Typewriting For Junior High Schools, Cincinnati: South-Western Publishing Co., 1972.

C. Typewriting Style Manual. Cincinnati: South-Western Publishing Co., 1978.

BUSINESS LETTERS AND ENVELOPES

INFORMATION SHEET

I. Terms and definitions

- A. Business letter--Correspondence typewritten to a person or number of persons
- B. Letterhead--Company's printed name and address
- C. Date line--Tells the reader when the letter was typed
- D. Inside address--Includes both the full name and the mailing address of the intended reader
- E. Salutation--Letter writer's opening greeting to the reader
- F. Body--Message the writer is sending
- G. Complimentary close--Parting phrase closing the letter
- H. Typed signature and title--Writer's identification typed below the complenentary close
- I. Reference initials--Identify the typist
- J. Enclosure notation--Used when a paper, booklet, etc. is sent with the letter
- K. Block style letter--Letter in which all basic letter parts begin at left margin
- L. Modified block style letter--Style of letter in which date, complimentary close, and typed signature begin at center point and all other parts begin at left margin
- M. Mixed punctuation--That punctuation in which a colon is typed after the salutation and a comma is typed after the complimentary close
- N. Open punctuation--Those marks of punctuation which are omitted after the salutation and complimentary close unless an abbreviation is used, in which case the period is typed as a part of the abbreviation
- O. Small envelope--A 6 1/2 by 3 5/8 inches flat paper container for a letter
- P. Large envelope--A 9 1/2 by 4 1/8 inches flat paper container for a letter

BUSINESS LETTERS AND ENVELOPES

INFORMATION SHEET

II. Styles of business letters

  A. Block style with mixed punctuation (Transparency 1)

  B. Modified block style with open punctuation (Transparency 2)

III. Placement of the parts of business letter

  A. Block style (Transparency 3)

  B. Modified block style (Transparency 4)

IV. Envelope examples

  A. Small envelope (Transparency 5)

  B. Large envelope (Transparency 6)

V. Placement of address and return address on envelopes

  A. Addressing a small envelope (Transparency 7)

  B. Addressing a large envelope (Transparency 8)

VI. Letter placement table (Transparency 9)

VII. Styles of business letters using mixed and open punctuation

  A. Block style with mixed punctuation (Transparency 1)

  B. Modified block with open punctuation (Transparency 2)

VIII. Envelopes

  A. Small envelope (Transparency 5)

  B. Large envelope (Transparency 6)

IX. Folding letters (Transparency 10)

BUSINESS LETTERS AND ENVELOPES

BLOCK STYLE LETTER

MIXED PUNCTUATION

xxxxxxxxxxxxx

xxxxxxxxxxxxxx
xxxxxxxxxxxxxxxx
xxxxxxxxxxxxxxxxx xxxxxxxx

xxxxxxxxxxx:

xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxxx.

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xxxxxxxxx xxxxxxxx xxxxxxxx,

xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

xx

xxxxxxxxxxx

BUSINESS LETTERS AND ENVELOPES

MODIFIED BLOCK STYLE LETTER

OPEN PUNCTUATION

xxxxxxxxxxxxxxxx

xxxxxxxxxxxxxxxxxxx
xxxxxxxxxxxxxxxxxxxxxxxxx
xxxxxxxxxxxxxxxxxxxxxxx
xxxxxxxxxxxxxxxxxxxxx

xxxxxxxxxxxxxxxxxxxxx

xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxx.

xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxxx.

xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxx.

xxxxxxxxxxxxxxxxxxx

xxxxxxxxxxxxxxxxxxxxxxxxx
xxxxxxxxxxxxxxxxxxxxxxxxx

xx

xxxxxxxxxxx

BUSINESS LETTERS AND ENVELOPES

BLOCK STYLE LETTER

1. Date line	xxxxxxxxxxxxxxxxxxx
2. Inside address	xxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxxx
3. Salutation	xxxxxxxxxxx:
	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx xx,xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxx.
4. Body	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxxx.
	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxx.
5. Complimentary closing	xxxxxxxxxxxxxxxxxxxx,
6. Writer's name and identification	
	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
7. Typist's initials	xx
8. Enclosure notation	xxxxxxxxxxxxxxx

BUSINESS LETTERS AND ENVELOPES

MODIFIED BLOCK STYLE LETTER

1. Date line xxxxxxxxxxxxxxx

2. Inside address xxxxxxxxxxxxxxxxxxxxxx
xxxxxxxxxxxxxxxxxxxxxxxx
xxxxxxxxxxxxxxxxxxxxxx
xxxxxxxxxxxxxxxx

3. Salutation xxxxxxxxxxxxxxxx

xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
xxxxxxxxxxxx.

4. Body xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
xxxxxxxxxxxxxxxxxxxx.

5. Complimentary close xxxxxxxxxxxx

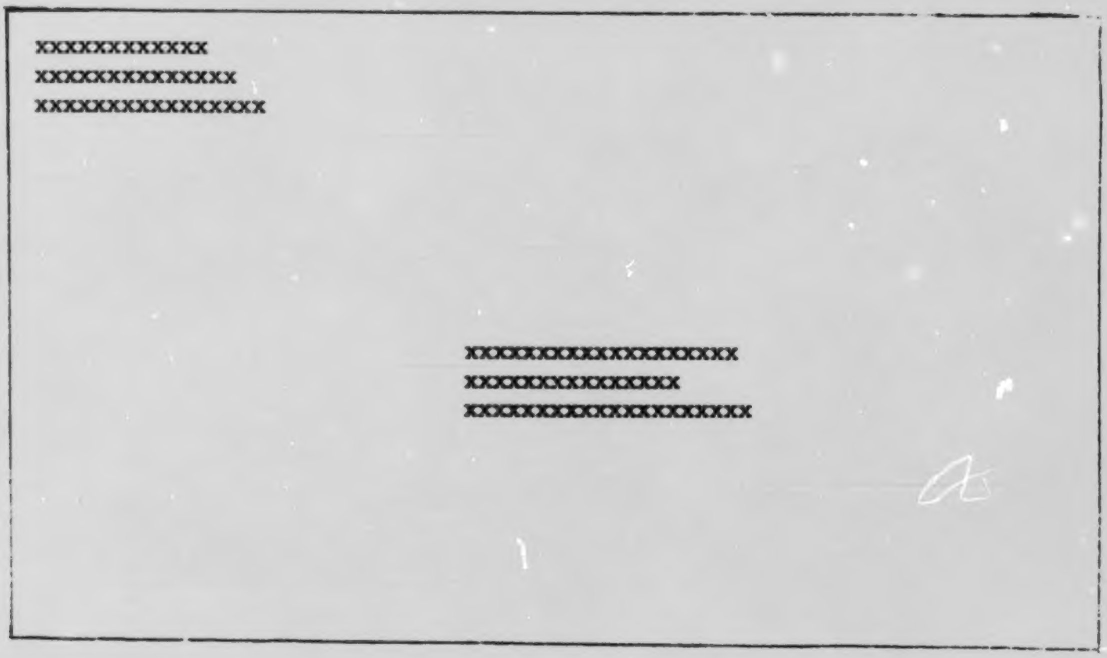
6. Writer's name and identification xxxxxxxxxxxxxxxxx
xxxxxxxxxxxxxxxx

7. Typist's initials xx

8. Enclosure notation xxxxxxxxxxxxxx

BUSINESS LETTERS AND ENVELOPES

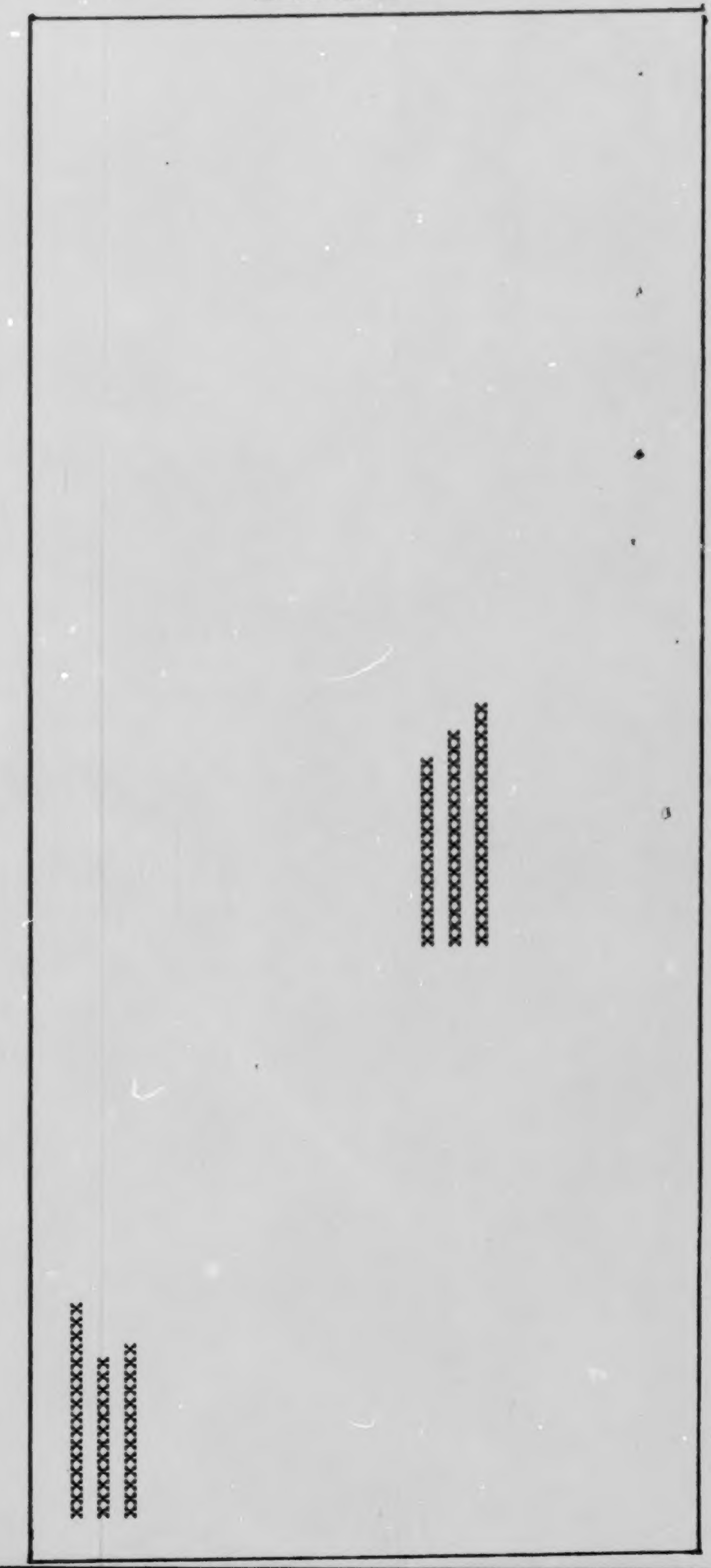
SMALL ENVELOPE


xxxxxxxxxxxx
xxxxxxxxxxxxxx
xxxxxxxxxxxxxxxx
xxxxxxxxxxxxxxxxxxx
xxxxxxxxxxxxxxx
xxxxxxxxxxxxxxxxxxxx

6 1/2 by 3 5/8 inches

BUSINESS LETTERS AND ENVELOPES

LARGE ENVELOPE


xxxxxxxxxxxxxxxx
xxxxxxxxxxxx
xxxxxxxxxxxxx
xxxxxxxxxxxxxx
xxxxxxxxxxxxxxxx
xxxxxxxxxxxxxxxxxx

BUSINESS LETTERS AND ENVELOPES

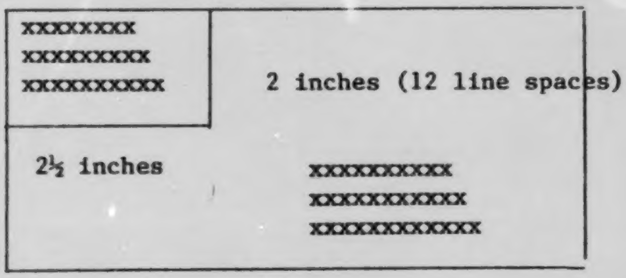
SMALL ENVELOPE

ADDRESSING A SMALL ENVELOPE

1. Type the writer's name and his/her return address in the upper left corner as shown in the illustration. Begin on the second line space from the top edge and 3 spaces from the left edge.

2. Type the receiver's name about 2 inches from the top of the envelope. Start about 2½ inches from the left edge.

3. Use the block style and single spacing for all addresses.


xxxxxxxx
xxxxxxxxx
xxxxxxxxxx
2 inches (12 line spaces)
2½ inches
xxxxxxxxxxx
xxxxxxxxxxxx
xxxxxxxxxxxxx

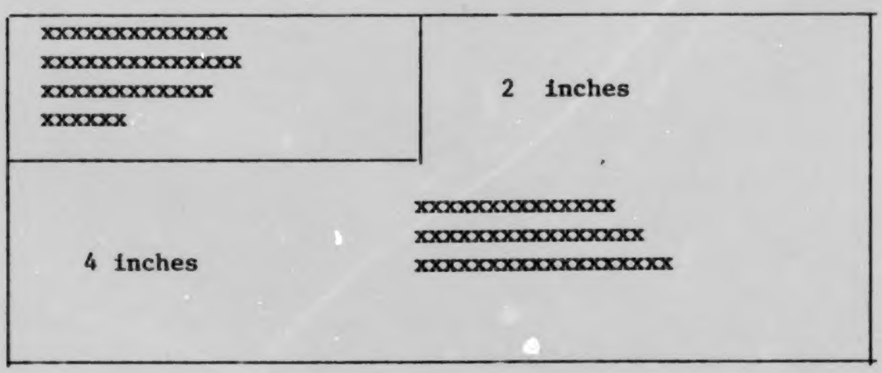
100

BUSINESS LETTERS AND ENVELOPES

LARGE ENVELOPE

ADDRESSING LARGE ENVELOPES

A large envelope is usually typed for business letters. Type the address 2 inches from the top and at the horizontal center of the envelope.

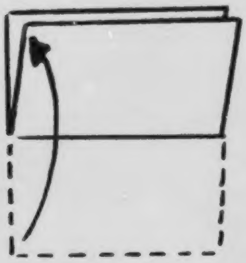

xxxxxxxxxxxxx
xxxxxxxxxxxxxx
xxxxxxxxxxxx
xxxxxx
2 inches
xxxxxxxxxxxxxx
xxxxxxxxxxxxxxxx
4 inches
xxxxxxxxxxxxxxxxxx

BUSINESS LETTERS AND ENVELOPES

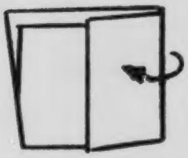
LETTER PLACEMENT TABLE

Letter Classification		5-Stroke Words in letter Body	Side Margins	Margin Settings Elite	Pica	Line
Short		up to 100	2"	24-83	20-70	20
Average	1	101-150	1½"	18-89	15-75	18
	2	151-200	1½"	18-89	15-75	16
	3	201-250	1½"	18-89	15-75	14
	4	251-300	1½"	18-89	15-75	12
Long		301-350	1"	12-95	10-80	12
Two-Page		More than 350	1"	12-95	10-80	12

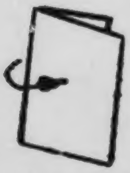
FOLDING FOR SHORT ENVELOPES



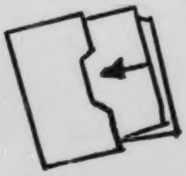
With letter face up on desk, fold bottom up to ½ inch of top



Fold right third to left

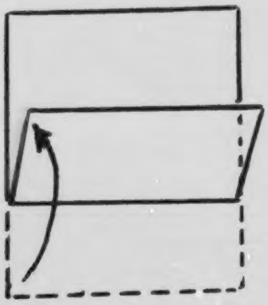


Fold left third to ½ inch of last crease

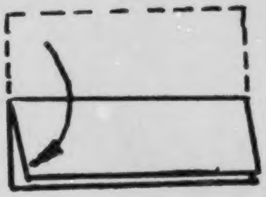


Insert last creased edge first

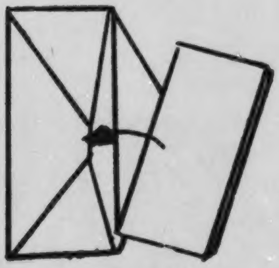
FOLDING FOR LONG ENVELOPES



Fold slightly less than one third of the letterhead up toward the top



Fold down the top of the letterhead to within ½ inch of the bottom fold



Insert the letter into the envelope with the last crease toward the bottom of the envelope and with the last fold up

BUSINESS LETTERS AND ENVELOPES

JOB SHEET #1--TYPE BLOCK STYLE LETTERS

Type the following short letter in block style with mixed punctuation using the letter placement table as a guide for placement on the page.

October 5, 197- / Mr. Glen Blomgren / 248 Abbey Street / Milwaukee, WI 53221 / Dear Mr. Blomgren: / Enclosed is the report you asked for regarding the use of passenger cars in our division during the past six months. You should keep in mind that this was not a typical period since our new model was not received until August 1. Another fact to remember is that Mr. Powers was working out of the Madison office during September and was therefore using one of their cars during that time. (Par.) Please notice on page 2 that mileage figures as of the last day of each month are shown in Column 4. (Par.) If you have any questions after reading the report, please let me know. Very truly yours, / Irving Davis / Chief Accountant/ (xx) / Enclosure

JOB SHEET #2--TYPE MODIFIED BLOCK STYLE LETTER

Type the following short letter in modified block style with open punctuation using the letter placement table as a guide for placement on the page.

October 5, 197- / Mr. Glen Blomgren / 248 Abbey Street / Milwaukee, WI 53221 / Dear Mr. Blomgren / Enclosed is the report you asked for regarding the use of passenger cars in our division during the past six months. You should keep in mind that this was not a typical period since our new model was not received until August 1. Another fact to remember is that Mr. Powers was working out of the Madison office during September and was therefore using one of their cars during that time. (Par.) Please notice on page 2 that mileage figures as of the last day of each month are shown in Column 4. (Par.) If you have any questions after reading the report, please let me know. Very truly yours / Irving Davis / Chief Accountant / (xx) / Enclosure

BUSINESS LETTERS AND ENVELOPES

JOB SHEET #3--TYPE SMALL AND LARGE ENVELOPES

A. Type a small envelope for a block style letter

Mr. Glen Brown
5420 Grace Street
Green Bay, WI 54305

B. Type a large envelope for a modified block letter using the same address as for the small envelope.

BUSINESS LETTERS AND ENVELOPES

JOB SHEET #4--FOLD LETTERS

A. Fold the block style letter and place in small envelope.

B. Fold the modified block style letter and place in large envelope.

BUSINESS LETTERS AND ENVELOPES

ANSWER TO JOB SHEET #1

June 8, 1977

Mr. Glen Blomgren
248 Abbey Street
Milwaukee, WI 53221

Dear Mr. Blomgren:

Enclosed is the report you asked for regarding the use of passenger cars in our division during the past six months. You should keep in mind that this was not a typical period since our new model was not received until August 1. Another fact to remember is that Mr. Powers was working out of the Madison office during September and was therefore using one of their cars during that time.

Please notice on page 2 that mileage figures as of the last day of each month are shown in Column 4.

If you have any questions after reading the report, please let me know.

Very truly yours,

Irving Davis
Chief Accountant

xx

Enclosure

BUSINESS LETTERS AND ENVELOPES

ANSWER TO JOB SHEET #2

June 8, 1977

Mr. Glen Blomgren
248 Abbey Street
Milwaukee, WI 53221

Dear Mr. Blomgren

Enclosed is the report you asked for regarding the use of passenger cars in our division during the past six months. You should keep in mind that this was not a typical period since our new model was not received until August 1. Another fact to remember is that Mr. Powers was working out of the Madison office during September and was therefore using one of their cars during that time.

Please notice on page 2 that mileage figures as of the last day of each month are shown in Column 4.

If you have any questions after reading the report, please let me know.

Very truly yours

Irving Davis
Chief Accountant

xx

Enclosure

BUSINESS LETTERS AND ENVELOPES

ANSWER TO JOB SHEET #3

A. Type as shown

B. Evaluated to satisfaction of instructor

Small Envelope

Irving Davis
5420 Grace Street
Green Bay, WI 54305

Mr. Glen Blomgren
248 Abbey Street
Milwaukee, WI 53221

Large Envelope

Irving Davis
5420 Grace Street
Green Bay, WI 54305

Mr. Glen Blomgren
248 Abbey
Milwaukee, WI 53221

BUSINESS LETTERS AND ENVELOPES

TEST

1. Match terms on the right to the correct definition on the left placing your answer in the space provided.

_____a. Correspondence typewritten to a person or number of persons

_____b. Company's printed name and address

_____c. Tells the reader when the letter was typed

_____d. Includes both the full name and the mailing address of the intended reader

_____e. Letter writer's opening greeting to the reader

_____f. Message the writer is sending

_____g. Parting phrase closing the letter

_____h. Writer's identification typed below complimentary close

_____i. Identify the typist

_____j. Used when a paper, booklet, etc. is sent with the letter

_____k. Letter in which all basic letter parts begin at left margin

_____l. Style of letter in which date, complimentary close, and typed signature begin at center point and all other parts begin at left margin

_____m. That punctuation in which a colon is typed after the salutation and a comma is typed after the complimentary close

_____n. Those marks of punctuation which are omitted after the salutation and the complimentary close unless an abbreviation is used, in which case the period is typed as a part of the abbreviation

1. Enclosure notation
2. Modified block style letter
3. Small envelope
4. Block style letter
5. Open punctuation
6. Large envelope
7. Business letter
8. Inside address
9. Complimentary close
10. Typed signature and title
11. Letterhead
12. Date line
13. Body
14. Salutation
15. Reference initials
16. Mixed punctuation

2. Identify two styles of business letters and two types of punctuation.

   a.

   b.

   a.

   b.

3. Identify and show correct placement of the parts of a business letter in left column.

   a.

   b.

   c.

   d.

   e.

   f.

   g.

   h.

   a. xxxxxxxxxx

   b. xxxxxxxxx
   xxxxxxxxx
   xxxxxxxxxx

   c. xxxxxxxxxxxxxxx:

   d. xxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
   xxxxxxxxxxxxxxxxxxxxxxxxxxxx
   xxxxxxxxxxxxxxxxxxxxxxxxx.

   xxxxxxxxxxxxxxxxxxxxxxxx
   xxxxxxxxxxxxxxxx.

   e. xxxxxxxxxxxxxxxx

   f. xxxxxxxxxxxxxx
   xxxxxxxxxxxxx

   g. xx

   h. xxxxxxxxxx

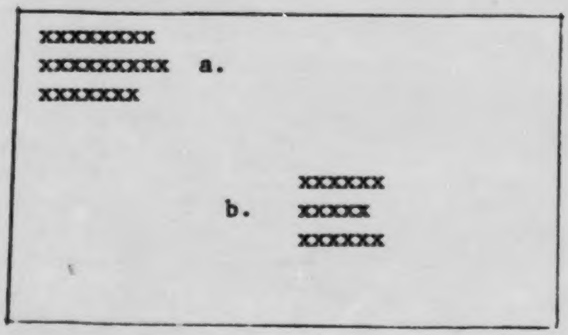
4. Identify small and large envelopes by size.

   a.

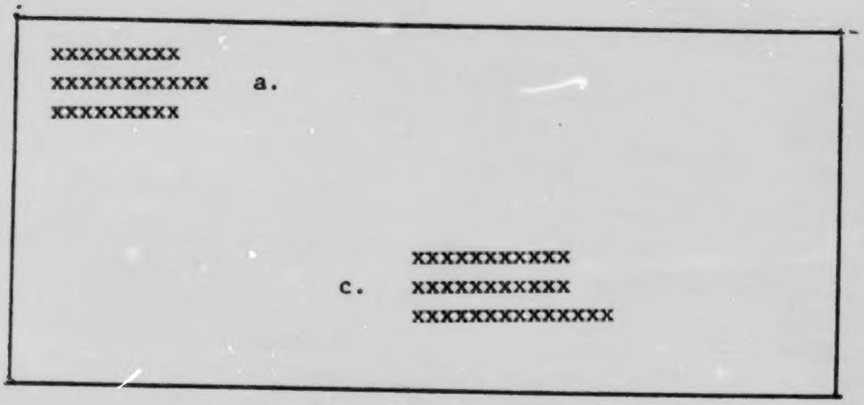
   b.

5. Show correct placement of the address and the return address on small and large envelopes.

   a. The writer's name and return address on both small and large envelopes begin on the _____ line space from the top edge and _____ spaces from the left edge.



b. The receiver's name on a small envelope is typed about _____ inches from the top of the envelope and about _____ inches from the left edge.



c. The receiver's name on a large envelope is typed about _____ inches from the top of the envelope and at the _____ of the envelope.

6-7. Type the following letter in both block and modified block styles using the letter placement table as a guide for placement on the page.

Mr. Raymond L. Puck / 260 Crescent Way / Laramie, Wyoming 82047 / Dear Mr. Puck / Thank you for your comments about BRITE toothpaste. It is indeed most encouraging to have a valued customer confirm our opinion about what we feel is an outstanding product. (Par.) You may be interested to learn that we manufacture and distribute many other items that are useful in the modern home. The enclosed brochure contains a complete listing of those available. (Par.) We are pleased to enclose also a complimentary gift certificate which we hope you will use. It may be redeemed at all leading stores where BRITE products are sold. / Cordially yours / Kent R. Meyer / Customer Relations / (xx) / Enclosures

8. Type a small envelope for the block style letter and a large envelope for the modified block letter typed in test questions 6-7.

5420 Grace Street
Green Bay, WI 54305

Fold the block style letter and place in small envelope and fold the modified block style letter and place in large envelope.

BUSINESS LETTERS AND ENVELOPES

ANSWERS TO TEST

1. a. 7
   b. 11
   c. 12
   d. 8
   e. 14
   f. 13
   g. 9
   h. 10
   i. 15
   j. 1
   k. 4
   l. 2
   m. 16
   n. 5

2. a. Block style — a. Mixed punctuation
   b. Modified block style — b. Open punctuation

3. a. Date
   b. Inside address
   c. Salutation
   d. Body
   e. Complimentary close
   f. Typed signature
   g. Reference initials
   h. Enclosure notation

4. a. 6 1/2 by 3 5/8 inches
   b. 9 1/2 by 4 1/8 inches

5. a. 2 3
   b. 2 3
   c. 2 Horizontal center

ANSWER TO QUESTION 6

June 8, 1977

Mr. Raymond L. Puck
260 Crescent Way
Laramie, WY 82047

Dear Mr. Puck:

Thank you for your comments about BRITE toothpaste. It is indeed most encouraging to have a valued customer confirm our opinion about what we feel is an outstanding product.

You may be interested to learn that we manufacture and distribute many other items that are useful in the modern home. The enclosed brochure contains a complete listing of those available.

We are pleased to enclose also a complimentary gift certificate which we hope you will use. It may be redeemed at all leading stores where BRITE products are sold.

Cordially yours,

Kent R. Meyer
Customer Relations

xx

Enclosure

ANSWER TO QUESTION 7

June 8, 1977

Mr. Raymond L. Puck
260 Crescent Way
Laramie, WY 82047

Dear Mr. Puck

Thank you for your comments about BRITE toothpaste. It is indeed most encouraging to have a valued customer confirm our opinion about what we feel is an outstanding product.

You may be interested to learn that we manufacture and distribute many other items that are useful in the modern home. The enclosed brochure contains a complete listing of those available.

We are pleased to enclose also a complimentary gift certificate which we hope you will use. It may be redeemed at all leading stores where BRITE products are sold.

Cordially yours

Kent R. Meyer
Customer Relations

xx

Enclosure

Solution to Test Question #8

Kent Meyer
5420 Grace Street
Green Bay, WY 54305

Small Envelope

Mr. Raymond L. Puck
260 Crescent
Laramie, WY 82047

Kent Meyer
5420 Grace Street
Green Bay, WY 54305

Large Envelope

Mr. Raymond L. Puck
260 Crescent
Laramie, WY 82047

9. **Evaluated to satisfaction of instructor**

(Suggested Time--3-4 Class Periods)

COMPOSING AT THE TYPEWRITER

UNIT OBJECTIVE

After completion of this unit, the student should be able to compose at the typewriter. This knowledge will be evidenced through demonstration and by scoring 85 percent on the unit test.

SPECIFIC OBJECTIVES

After completion of this unit, the student should be able to:

1. Define terms associated with composing at the typewriter.
2. List two purposes for composing at the typewriter.
3. List four steps in composing at the typewriter.
4. Compose personal information at the typewriter.
5. Type spontaneous responses to cue words given by the instructor.
6. Compose complete sentences at the typewriter.
7. Compose a short story.

COMPOSING AT THE TYPEWRITER

SUGGESTED ACTIVITIES

I. Instructor:

  A. Provide students with objective sheet

  B. Provide students with information and assignment sheets

  C. Discuss unit and specific objectives

  D. Discuss information and assignment sheets

  E. Call out cue words for student in Job #2

  F. Give test

II. Student:

  A. Read objectives

  B. Study information sheet

  C. Complete job sheets

  D. Take test

INSTRUCTIONAL MATERIALS

I. Included in this unit:

  A. Objective sheet

  B. Information sheet

  C. Job sheets

  D. Test

  E. Answers to test

II. References:

  A. Lloyd, Allan C. and Hosler, Russell J. Personal Typing, New York: Gregg/McGraw-Hill, 1978.

B. Wanous, S. J. and Haggblade, Berle. Personal Typewriting For Junior High Schools, Cincinnati: South-Western Publishing Co., 1978.

C. Wheeler, Charlaine P. Composing at The Typewriter, Mountain View: Western Tape, 1976.

COMPOSING AT THE TYPEWRITER

INFORMATION SHEET

I. Terms and definitions:

  A. Composing--Creating ideas using the typewriter as a writing tool

  B. Outline--A brief guide stating the main features of what is to be typed

  C. Rough draft--Typewritten copy that is corrected with pen or pencil

  D. Edit--Making pencil corrections on rough draft copy

II. Purposes of composing at the typewriter

  A. Saves time

  B. Produces better work

III. Steps in composing at the typewriter

  A. Outline

  B. Draft

  C. Edit

  D. Retype in correct form

COMPOSING AT THE TYPEWRITER

JOB SHEET #1--COMPOSE PERSONAL INFORMATION AT THE TYPEWRITER

Type the answers to the following questions. Use a 50-space line, double spacing on a full sheet of paper (8½ x 11).

1. What is your first name?
2. What is your last name?
3. What month were you born?
4. What year were you born?
5. In what town (city, village, hamlet, etc) are you living?
6. In what state are you living?
7. What school are you attending?
8. In what grade are you?
9. On what street (road, avenue, etc) do you live?
10. What is your home phone number?
11. What is the color of your eyes?
12. What is your favorite color?
13. What is your school principal's last name?
14. What type of typewriter are you using, electric or manual?
15. What type size are you using, elite or pica?

COMPOSING AT THE TYPEWRITER

JOB SHEET #2--TYPE SPONTANEOUS RESPONSES TO CUE WORDS GIVEN BY THE TEACHER

Use a 50-space line; double space and type words in a single column.

CUE WORDS	POSSIBLE RESPONSES
Cat	dog
flower	rose
friend	enemy
candy	sweet
school	name of school
happiness	boy/football
snow	rain
dentist	drill
pie	apple
swim	water
butter	bread
money	spend
home	house
baseball	bat
football	game

COMPOSING AT THE TYPEWRITER

JOB SHEET #3--COMPOSE COMPLETE SENTENCES AT THE TYPEWRITER

Type an answer to each of the following questions, using complete sentences. Use a 50-space line and double spacing. Retype any sentences in which errors were made.

(Example: What is your favorite food? My favorite food is pizza.)

1. What is your favorite subject?
2. Is your typewriter equipped with pica or elite type?
3. What is your favorite sport?
4. What city were you born in?
5. Who invented the electric light?
6. What is your favorite television show?
7. Who is the governor of Arkansas?
8. What is your favorite season?
9. Who is your favorite actor and actress?
10. What is your favorite food?
11. Name two states that border Arkansas.
12. What are the names of two continents?
13. Name a state on the East coast.
14. Name a state on the West coast.
15. Who was the first president of the United States?

COMPOSING AT THE TYPEWRITER

JOB SHEET #4--COMPOSE A SHORT STORY

Compose a short story using a topic of your choice or using one of the following topics. Use a 60-space line, double spacing with a five-space paragraph indention. Minimum, one-half page, maximum, one page.

TOPICS

1. My pet
2. My hobby
3. The funniest thing that ever happened to me
4. My dream vacation
5. My home life

COMPOSING AT THE TYPEWRITER

TEST

1. Define the following terms:

   a. Composing--

   b. Outline--

   c. Rough draft--

   d. Edit--

2. List two purposes of composing at the typewriter.

   a.

   b.

3. List four steps in composing at the typewriter.

   a.

   b.

   c.

   d.

4. Compose answers to the following questions.

   a. What is your first name?

   b. In what year were you born?

   c. Name the school you attend.

   d. In what grade are you now?

   e. What is your favorite color?

5. Type spontaneous responses to the following cue words by instructor.

   a. man

   b. school

   c. test

   d. football

   e. milk

   f. girl

   g. light

   h. tree

   i. food

6. Answer the following questions with complete sentences.

   a. What is your favorite sport?

   b. What is your favorite subject?

7. Compose a short story using a 60-space line, double spacing, with a 5-space paragraph indention. Use the following information as your first paragraph.

   "It was a stormy night. The wind was blowing furiously. Heavy rain beat on the windows. I was bored with nothing to do--the power was out which meant no TV or reading--and all that studying to do for tomorrow's classes. Suddenly, there was a loud knock at the door!"

COMPOSING AT THE TYPEWRITER

ANSWERS TO TEST

1. a. Creating ideas using the typewriter as a writing tool

   b. A brief guide telling the main features of what is to be typed

   c. Typewritten copy that is corrected with a pen or pencil

2. a. Outline

   b. Rough draft

   c. Edit

   d. Retype in correct form

4. Evaluated to the satisfaction of the instructor.

5. Evaluated to the satisfaction of the instructor.

6. Evaluated to the satisfaction of the instructor.

7. Evaluated to the satisfaction of the instructor.

(Suggested Time--10-15 Class Periods)

MANUSCRIPTS

UNIT OBJECTIVE

After completion of this unit, the student should be able to discuss and type an unbound and leftbound manuscript with footnotes. This knowledge will be evidenced through demonstration and by scoring 85 percent on the unit test.

SPECIFIC OBJECTIVES

After completion of this unit, the student should be able to:

1. Define terms associated with manuscripts.
2. List in inches the margins of an unbound manuscript.
3. List in inches the margins of a leftbound manuscript.
4. Discuss spacing of a manuscript.
5. Discuss proper page numbering of a manuscript.
6. Discuss procedures used in planning for and typing footnotes.
7. Demonstrate the ability to plan for and type footnotes.
8. Demonstrate the ability to type a two-page unbound manuscript with one footnote.
9. Demonstrate the ability to type a one-page leftbound manuscript with two footnotes.

MANUSCRIPTS

SUGGESTED ACTIVITIES

I. Instructor:

- A. Provide students with objective sheet
- B. Provide students with information and assignment sheets
- C. Make transparencies
- D. Discuss unit and specific objectives
- E. Give test

II. Student:

- A. Read objective sheet
- B. Study information sheets
- C. Complete assignment sheets
- D. Complete activities assigned by instructor

INSTRUCTIONAL MATERIALS

I. Included in this unit:

- A. Objective sheet
- B. Information sheets
- C. Transparency masters
  - 1. TM 1--Planning for Footnotes
  - 2. TM 2--Page Line Guage
- D. Assignment Sheet #1--Type a Partial Manuscript with Footnote

  Assignment Sheet #2--Type an Unbound Manuscript

  Assignment Sheet #3--Type a Leftbound Manuscript
- E. Test
- F. Answers to test

MANUSCRIPTS

INFORMATION SHEET

I. Terms associated with manuscripts

  A. Unbound Manuscript--A manuscript that is submitted without any binding

  B. Leftbound Manuscript--A manuscript that is submitted and is stapled or fastened along the left side

  C. Footnote--A note of reference, explanation or comment placed below the text on a printed page

II. Margins on an unbound manuscript

  A. Side margin: 1"

  B. Top margin, first page

    1. Elite: 2"

    2. Pica: 1½"

  C. Top margin, additional pages: 1"

  D. Bottom margin: 1"

III. Margins of a leftbound manuscript

  A. Side margin

    1. Left: 1½"

    2. Right: 1"

  B. Top margin, first page

    1. Elite: 2"

    2. Pica: 1½"

  C. Top margin, additional pages: 1"

  D. Bottom margin: 1"

IV. Spacing of a manuscript

  A. Body of manuscript: double

  B. Paragraph indentions: 5 spaces

INFORMATION SHEET

C. Quoted paragraph
  1. Four or more lines
    a. Single spaced
    b. Indented five spaces from each margin
    c. Quotation marks not required
  2. Fewer than 4 lines
    a. Quotation marks used
    b. Not separated from text
    c. Not indented from text margins

V. Page numbering of a manuscript
  A. First page: number centered ½" from bottom edge
  B. Other pages: number typed even with right margin, ½" from top edge of paper

VI. Planning for and typing footnotes (Transparencies 1 and 2)
  A. Type a superior figure in the text to indicate each footnote reference
  B. Planning page
    1. Save 2 lines for divider line and spaces before and after the line
    2. Save 3 or 4 lines for each footnote to be typed on the page
    3. Save 6 lines for bottom margin
  C. Type footnote on same page with corresponding superior figure
  D. After typing last line of text on a page, single space and type a 1½" divider line, then double space and type the footnote single spaced with 5 space paragraph indention.
  E. If two or more footnotes are to be typed on same page double space between them.

  (NOTE: A page line gauge will help in planning footnotes. Place it back of a full sheet with the line numbers extending to the right; insert the two sheets; note the number of lines to be left for the divider line and footnotes; make a light pencil mark at that point on your copy sheet.)

MANUSCRIPTS

PLANNING FOR FOOTNOTES

According to Mr. Pruett, "Job changes are expected several times in a worker's life."[1] Moreover, as Schmidt and Bevis have said, "Your skill in telling what you can do is your best insurance."[2]

---

[1] R. L. Pruett, The Job You Want (2nd ed.; Chicago: South Publishing Co., 1978), p. iii.

[2] R. R. Schmidt and P. S. Bevis, English for Communications (5th ed.; Chicago: South Publishing Co., 1978), p. 492.

TM 1

MANUSCRIPTS

PAGE LINE GAUGE

MANUSCRIPTS

ASSIGNMENT SHEET #1--TYPE A PARTIAL MANUSCRIPT WITH FOOTNOTE

Type the following partial manuscript in unbound form beginning on line 18 from the bottom using the Page Line Gauge.

According to Mr. Pruett, "Job changes are expected several times in a worker's life."[1] Moreover, as Schmidt and Bevis have said, "Your skill in telling what you can do is your best insurance."[2]

---

[1] R. L. Pruett, The Job You Want (2d ed.; Chicago: South Publishing Co., 1978), p. iii.

[2] R. R. Schmidt and P. S. Bevis, English for Communications (5th ed.; Chicago: South Publishing Co., 1978), p. 492.

MANUSCRIPTS

ASSIGNMENT SHEET #2--TYPE AN UNBOUND MANUSCRIPT

Type the following two-page manuscript with one footnote in unbound form, correcting all errors.

THE LEGAL SECRETARY

The legal secretary has many more contacts with clients than the secretary in the average business office. Every caller is a potential client. The legal secretary must then realize the importance of attitude and conduct in relations with clients and callers.

Certain situations requiring tact and diplomacy arise many times in the secretary's contacts with clients. There are basic ways in which to handle these situations, but these vary with the personality of the secretary.

In the law office, the lawyer should always introduce the client and the secretary in the same manner in which the lawyer would make a social introduction. The lawyer should explain to the client that the secretary should always know where the lawyer may be reached; that when the lawyer is out when the client calls, the secretary will answer the questions of the client and have the lawyer return the call. The lawyer should also explain to the client that the lawyer has the utmost confidence in the secretary and that the secretary necessarily knows about the client's problem.

Good manners, judgment, and discretion should control the secretary's attitude in contacts with clients. The tone of voice should always be warm, cordial, and respectful, but especially over the telephone. The secretary should not allow the voice to become mechanical and without expression.

According to Besse May Miller in her book Legal Secretary's Complete Handbook, the lawyer will expect the following things from a secretary:

1. Give the name of the caller and the purpose of the call.
2. Never discuss with one client the affairs of another.
3. Guard against letting your knowledge of a client's legal difficulties color your attitude toward the client.
4. Never give legal advice.
5. Maintain the goodwill of the caller and make contact with the firm pleasant and satisfactory.
6. Judge which clients the employer will welcome, which the employer wants to avoid, which should be seen by another lawyer in the firm, and which you should take care of yourself.

7. Make explanations to those callers whom the lawyer will not see, without antagonizing the caller.[1]

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[1] Besse May Miller, Legal Secretary's Complete Handbook (2d ed.; Englewood Cliffs, N.J.: Prentice-Hall, Inc., 1970), pp. 19-20.

MANUSCRIPTS

ASSIGNMENT SHEET #3--TYPE A LEFTBOUND MANUSCRIPT

Type the following one-page manuscript with two footnotes in leftbound form, correcting all errors.

FILING IN THE LAW OFFICE

One of the most important duties of the legal secretary is to produce specific file folders, papers, or letters promptly when the lawyer requests it. Regardless of the filing system used, the accuracy with which the secretary files determines whether the desired material will be able to be located without extended searching and fumbling.

The filing system should be so well organized that someone other than the secretary can find papers when needed. "Memory" filing is not a filing system. The secretary might know where the paper is because he/she put it there, but no one else will be able to locate it.[1]

Files should be classified on the basis of how frequently the files are used. If a file is used frequently, it should be considered an active file. If a file is used only infrequently then it should be considered as an inactive or dead file. Inactive files should be stored at a less expensive location and in less expensive filing equipment.[2]

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[1] Besse May Miller, *Legal Secretary's Complete Handbook* (2d ed.; Englewood Cliffs, N.J.: Prentice-Hall Inc., 1970), p. 51.

[2] National Association of Legal Secretaries, *Manual for the Legal Secretarial Profession* (St. Paul, Minnesota: West Publishing Co., 1974), p. 640.

MANUSCRIPTS

TEST

1. Define terms associated with manuscripts.

   A. Unbound Manuscript--

   B. Leftbound Manuscript--

   C. Footnote--

2. Name margins of an unbound manuscript in inches.

   A. Side Margin ________

   B. Top margin, first page

   Elite ________

   Pica ________

   C. Top margin, additional pages ________

   D. Bottom Margin ________

3. Name margins of a leftbound manuscript in inches,

   A. Side margin

   Left ________

   Right ________

   B. Top margin, first page

   Elite ________

   Pica ________

   C. Top margin, additional pages ________

   D. Bottom margin ________

4. Discuss spacing of a manuscript.

5. Discuss proper page numbering of a manuscript.

6. Discuss procedures used in planning for and typing footnotes.

7. Type the following partial manuscript in unbound form beginning on line 18 from the bottom using the Page Line Gauge.

According to Mr. Pruett, "Job changes are expected several times in a worker's life."[1] Moreover, as Schmidt and Bevis have said, "Your skill in telling what you can do is your best insurance."[2]

---

[1] R. L. Pruett, The Job You Want (2d ed.; Chicago: South Publishing Co., 1978), p. iii.

[2] R. R. Schmidt and P. S. Bevis, English for Communications (5th ed.; Chicago: South Publishing Co., 1978), p. 492.

8. Type the following two page manuscript with one footnote in unbound form, correcting all errors.

THE LEGAL SECRETARY

The legal secretary has contacts with clients than the secretary in the average business office. Every caller is a potential client. The legal secretary must then realize the importance of attitude and conduct in relations with clients and callers.

Certain situations requiring tact and diplomacy arise many times in the secretary's contacts with clients. There are basic ways in which to handle these situations, but these vary with the personality of the secretary.

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5. Maintain the goodwill of the caller and make contact with the firm pleasant and satisfactory.
6. Judge which clients the employer will welcome, which the employer wants to avoid, which should be seen by another lawyer in the firm, and which you should take care of yourself.
7. Make explanations to those callers whom the lawyer will not see, without antagonizing the caller.[1]

[1] Besse May Miller, Legal Secretary's Complete Handbook (2d ed.; Englewood Cliffs, N.J.: Prentice-Hall, Inc., 1970), pp. 19-20.

9. Type the following one page manuscript with two footnotes in left-bound form, correcting all errors.

FILING IN THE LAW OFFICE

One of the most important duties of the legal secretary is to produce specific file folders, papers, or letters promptly when the lawyer requests it. Regardless of the filing system used, the accuracy with which the secretary files determines whether the desired material will be able to be located without extended searching and fumbling.

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Files should be classified on the basis of how frequently the files are used. If a file is used frequently, it should be considered an active file. If a file is used only infrequently then it should be considered as an inactive or dead file. Inactive files should be stored at a less expensive location and in less expensive equipment.[2]

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[1] Besse May Miller, Legal Secretary's Complete Handbook (2d ed.; Englewood Cliffs, N.J.: Prentice-Hall Inc., 1970), p. 51.

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MANUSCRIPTS

ANSWERS TO TEST

1. A. Unbound Manuscript--A manuscript that is submitted without any binding

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2. A. 1"

   B. Elite -- 2"
   Pica -- 1½"

   C. 1"

   D. 1"

3. A. Left -- 1½"
   Right -- 1"

   B. Elite -- 2"
   Pica -- 1½"

   C. 1"

   D. 1"

4. A. Body of manuscript: double

   B. Paragraph indentions: 5 spaces

   C. Quoted paragraph

      1. Four or more lines

         a. Single spaced
         b. Indented five spaces from margin
         c. Quotation marks not required

      2. Fewer than 4 lines

         a. Quotation marks used
         b. Not separated from text
         c. Not indented from text margins

5. A. First page: number centered ½" from bottom edge

   B. Other pages: number typed even with right margin, ½" from top edge of paper

6. A. Type a superior figure in the text to indicate each footnote reference.

   B. Planning page

      1. Save 2 lines for divider line and spaces before and after it.

      2. Save 3 or 4 lines for each footnote to be typed on the page.

      3. Save 6 lines for bottom margin.

   C. Type footnote on same page with corresponding superior figure.

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4. Never give legal advice.
5. Maintain the goodwill of the caller and make contact with the firm pleasant and satisfactory.
6. Judge which clients the employer will welcome, which the employer wants to avoid, which should be seen by another lawyer in the firm, and which you should take care of yourself.
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[1] Besse May Miller, Legal Secretary's Complete Handbook (2d ed.; Englewood Cliffs, N.J.: Prentice-Hall Inc., 1970), p. 51.

[2] National Association of Legal Secretaries, Manual for the Legal Secretarial Profession (St. Paul, Minnesota: West Publishing Co., 1974), p. 640.

(Suggested Time--4-6 Class Periods)

DUPLICATING MACHINES

UNIT OBJECTIVE

After completion of this unit, the student should be able to prepare a master for the spirit duplicator and a stencil for the stencil duplicator and to duplicate copies on these machines. This knowledge will be evidenced through demonstration and by scoring 85 percent on the unit test.

SPECIFIC OBJECTIVES

After the completion of this unit, the student should be able to:

1. List three advantages of using the spirit duplicator.
2. List three advantages of using the stencil duplicator.
3. List four steps in typing and correcting a spirit master.
4. List five steps in typing and correcting a stencil.
5. Demonstrate the ability to operate the stencil and spirit duplicator.

SUGGESTED ACTIVITIES

I. Teacher:

  A. Provide student with objective sheet

  B. Provide student with information sheets

  C. Discuss unit and specific objectives

  D. Discuss information sheets

  E. Demonstrate and discuss the procedures outlines in the job sheets

  F. Give test

II. Student:

  A. Read objective sheet

  B. Study information sheets

  C. Complete job sheets

  D. Take test

INSTRUCTIONAL MATERIALS

I. Included in this unit:

  A. Objective sheet

  B. Information sheets

  C. Job sheets

    1. Job Sheet #1--Assemble, type, and make corrections on a spirit master

    2. Job Sheet #2--Assemble, type, and make corrections on a stencil

  D. Test

  E. Answers to test

II. References:

A. Pasewark, William R. *Duplicating Machine Process: Stencil, Fluid, Offset, and Copier*, Cincinnati: South-Western Publishing Co., 1977.

B. Bauer and Strahl, *Office Reproduction Process*, Harper and Row, 1975.

INFORMATION SHEET

I. Advantages of using the spirit duplicator

   A. Makes fewer copies (up to 150)

   B. Ease in typing

   C. Less expensive

II. Advantages of using the stencil duplicator

   A. Makes more copies (up to 3000)

   B. Produces clearer copies

   C. Less expensive for long runs

III. Steps in typing and correcting a spirit master

   A. Remove protective tissue sheet

   B. Insert the open end of the assembly into the typewriter

   (NOTE: This means place the dark blue carbon next to your cylinder.)

   C. Type with a firm even touch

   D. Correct errors with a sharp object (Example: razor blade)

      1. Scrape the error off on the back of the paper--not on the side you have been typing on

      2. Type corrections on front

IV. Steps in typing and correcting a stencil

   A. Insert typing plate between stencil and backing

   B. Place the cellophane film on top of the stencil

   C. Insert assembly into the typewriter with the backing next to the cylinder

   D. Set the ribbon control on the stencil position

   E. Correct errors

      1. Pull back film to expose stencil

      2. Burnish the error by rubbing lightly in circular motion over the error

      (NOTE: A paper clip will burnish the stencil.)

INFORMATION SHEET

3. Apply correction fluid on the error
4. Allow to dry
5. Replace film and type the correction

JOB SHEET #1

Assemble, type, and make corrections on a spirit master.

A. Tools and supplies needed

   1. Spirit master
   2. Razor blade
   3. Typewriter
   4. Duplicating machine
   5. Fine point pen

B. Proceed as follows

   1. One-inch top margin
   2. Center poem, SS
   3. Start author's name on center
   4. Trace drawing on master with pen

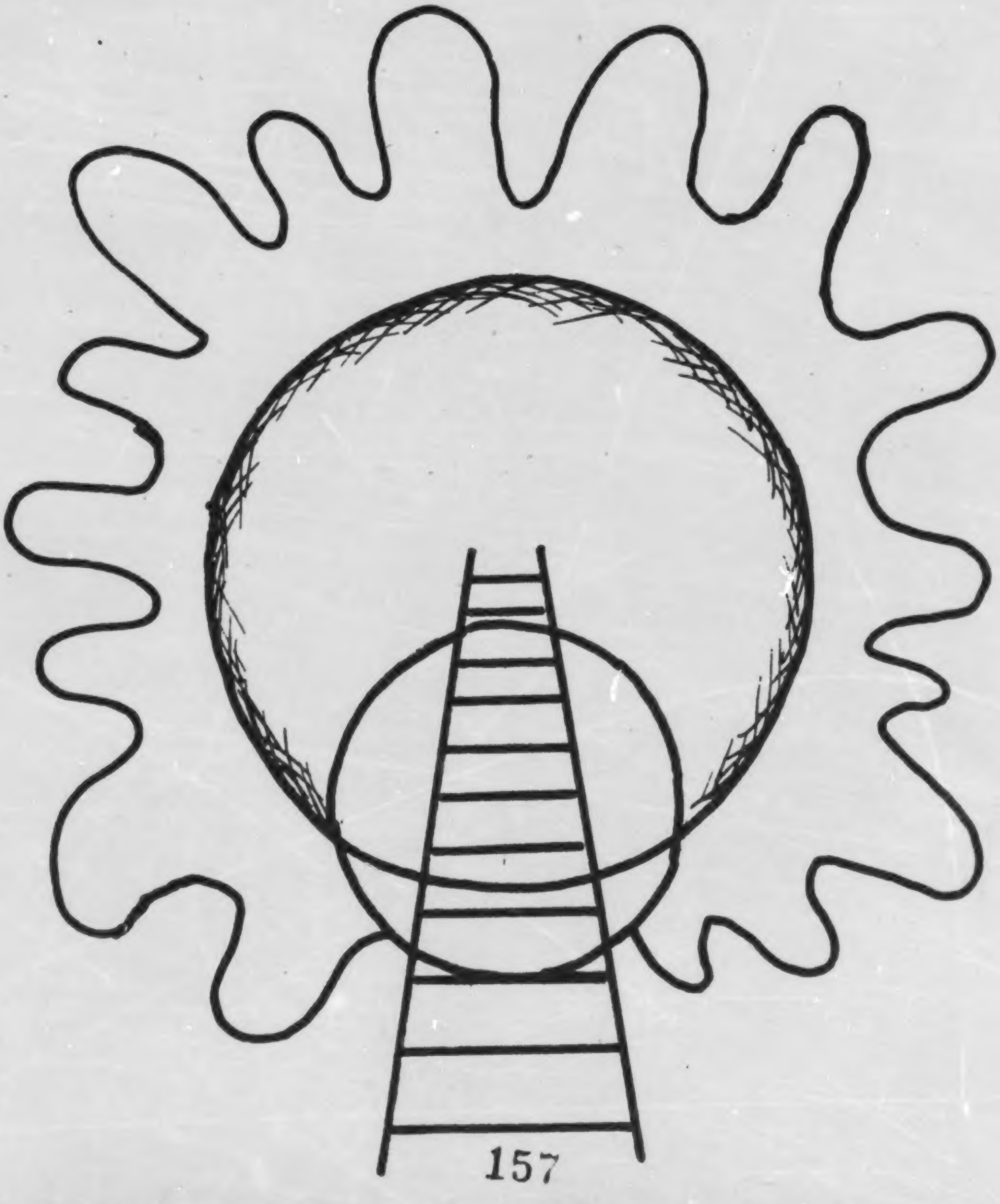
      (NOTE: Place drawing on top of master and trace directly over the drawing.)

THE LADDER

Like the scurrying ants
Or the swarming bees
The carpenters of eternity
Effortlessly do their task
Of building the Ladder.

It must be narrow
With many hardships and dangers
Because only the strong
Can survive the struggle
And reach the final rung.

-Richard Palmer



JOB SHEET #2

Assemble, type, and make corrections on a stencil.

A. Tools and supplies needed

1. Typewriter
2. Paper clip
3. Stencil
4. Correction fluid
5. Stylus or fine point pen
6. Stencil duplicator

B. Proceed as follows

1. Two-inch top margin
2. Center poem, DS
3. 5 space indentions
4. Author's name started on center
5. TS between verses
6. Trace drawing on stencil with stylus or pen

   (NOTE: Drawing should be placed under the stencil with the film removed.)

A CHILD'S VIEW OF PADDLING

This will hurt me much more than you,
Is a saying often heard,
But a kid can't see this point of view,
And considers the saying absurb.

The motive, they say is love,
With the paddle as a symbol of affection,
But why, oh why can't the beautiful peace dove,
Just lead them in another direction.

-Lynnette Short

DUPLICATING MACHINES

TEST

1. List three advantages of using the spirit duplicator.

    a.

    b.

    c.

2. List three reasons for using the stencil duplicator.

    a.

    b.

    c.

3. List four steps in typing and correcting a spirit master.

    a.

    b.

    c.

    d.

4. List five steps in typing and correcting a stencil.

    a.

    b.

    c.

    d.

    e.

5. Demonstrate the ability to assemble, type and make corrrections on the stencil and spirit duplicators. (Note: If this activity has not been accomplished prior to the test, ask your instructor when it should be completed.)

DUPLICATING MACHINES

ANSWERS TO TEST

1. a. Makes fewer copies
   b. Ease in typing
   c. Less expensive

2. a. Makes more copies
   b. Produces clearer copies
   c. Less expensive for long runs

3. a. Remove protective tissue sheet
   b. Insert the open end of the assembly into the typewriter
   c. Type with a firm even touch
   d. Correct errors by scraping the error off on the back of the paper with a razor blade
   e. Type correction on front

4. a. Insert typing plate between stencil and backing
   b. Place the cellophane film on top of the stencil
   c. Insert assembly into the typewriter with backing next to the cylinder
   d. Set the ribbon control on the stencil position
   e. Correct errors
      1. Pull back film to expose stencil
      2. Burnish the error by rubbing lightly in circular motion over the error
      3. Apply correction fluid to the error
      4. Allow to dry
      5. Replace film and type the correction

5. Evaluate to the satisfaction of the instructor

(Suggested Time--4-6 Class Periods)

BUSINESS COMMUNICATIONS

UNIT OBJECTIVE

After completion of this unit, the student should be able to apply the rules of capitalization, punctuation, spelling of numbers, and be able to spell the words from the spelling list. This knowledge will be evidenced by scoring at least 85 percent on the unit test.

SPECIFIC OBJECTIVES

After completion of this unit, the student should be able to:

1. Apply rules of capitalization.
2. Apply rules of punctuation.
3. Apply rules of spelling numbers.
4. Spell words from spelling list.

BUSINESS COMMUNICATION

SUGGESTED ACTIVITIES

I. Instructor:

- A. Provide student with objective sheet
- B. Provide student with information and job sheets
- C. Discuss unit and specific objectives
- D. Discuss information and job sheets
- E. Assist students in typing their job sheets by answering questions and helping them to apply the rule
- F. Give test

II. Student:

- A. Read objectives
- B. Study information sheets
- C. Complete each job sheet
- D. Take test

INSTRUCTIONAL MATERIALS

I. Included in this unit:

- A. Objective sheet
- B. Information sheets
- C. Job sheets
    - 1. Job Sheet #1--Type changes in capitalization
    - 2. Job Sheet #2--Type changes in punctuation
    - 3. Job Sheet #3--Type changes in spelling numbers
    - 4. Job Sheet #4--Spelling list
- D. Test
- E. Answers to test

II. References:

A. Lessenberry, D. D., et. al. Century 21 Typewriting, Cincinnati: South-Western Publishing Co., 1972.

B. Roberts, J. and Capriotti, A. A Guide To Punctuation, Capitalization, Number Typing, and Word Division, Mountain View: Western Tape, 1976.

C. Ruby, Ralph Jr., Proofreading Practice: 50 Ditto Masters, Portland: J. Weston Walch, Publisher, 1978.

BUSINESS COMMUNICATION

INFORMATION SHEET

I. Rules for Capitalization

A. The first word of every sentence is capitalized. Also capitalize the first word of every complete direct quotation

B. Fragments of quotations are not be be capitalized

C. A quotation resumed within a sentence is not to be capitalized

D. If the first word after a colon begins a complete sentence, capitalize it

E. First and last words and all other words in titles of articles, periodicals, books, headings, and plays, are to be capitalized with the exception of words containing four letters or less which are used as articles, conjunctions, or prepositions

F. Capitalize official titles when they immediately precede a name. However, when typed elsewhere do not capitalize unless it is a title of high distinction

G. Business or professional titles used without the name of the person are not to be capitalized

H. All proper nouns and their derivatives are to be capitalized

I. Names of the days of the week, months of the year, periods of history, historic events, and holidays are to be capitalized

J. Capitalize the seasons of the year only if they are personified

K. Geographic regions, localities, and names are to be capitalized. Points of the compass are not capitalized if used to indicate directions or in a descriptive sense

L. Words such as street, avenue, company, etc., are capitalized when used with a proper noun

M. Capitalize names of clubs, organizations, and buildings

N. Usually when a noun precedes a figure, it is capitalized. Words such as line, page, and sentence may be typed either with a capital or without

II. Rules for Punctuation

A. Comma

INFORMATION SHEET

1. A comma is used after (1) introductory words, phrases, or clauses and (2) words in a series with a conjunction

2. Short, direct quotations are set off by a comma

3. Commas are used to set off (1) words of direct address and (2) words in apposition

4. A comma is used to set off nonrestrictive clauses but not for restrictive clauses

5. A comma is used to separate (1) the day from the year and (2) the city from the state

6. Two or more parallel adjectives are separated by commas

7. A comma is used to separate (1) unrelated groups of figures and (2) whole numbers into groups of three digits

   (NOTE: Policy, year, page, telephone, and most serial numbers are not written with commas.)

B. Exclamation point

1. An exclamation point is used after emphatic interjections

2. An exclamation point is used after emphatic phrases and sentences

C. Question marks

1. A question mark is used at the end of a sentence if it is a direct question

D. Dash

1. A dash is used to emphasize a point

2. A dash is used to show a change of thought

3. A dash is used to give the name of an author or reference source when a direct quotation or for other special reasons

E. Colon

1. A colon is used to introduce a listing or list of numbered items

2. A colon is used to introduce a question or long direct quotation

3. A colon is used between hours and minutes when expressing time in figures

INFORMATION SHEET

F. Hyphen

1. A hyphen is used to join compound numbers from twenty-one to ninety-nine
2. A hyphen is used to join compound adjectives when preceding a noun they modify
3. A hyphen is used after each word or figure in a series of words of figures that modify the same noun

G. Parentheses

1. Parentheses are used to enclose parenthetical or explanatory matter or added information
2. Parentheses are used to enclose letters or numbers identifying enumerated items
3. Parentheses are used to enclose figures written after amounts that have been expressed in words

H. Underline

1. The underline is used to indicate book titles, names of magazines, and names of newspapers
2. The underline may be used to call attention to special words or phrases

I. Quotation marks

1. Quotation marks are used to enclose direct quotations
2. Quotation marks are used to enclose title of (1) articles (2) poems and (3) plays
3. Quotation marks may be used to give emphasis to special words or phrases
4. Single quotation marks (made with the apostrophe) are used to indicate a quotation within a quotation

J. Semicolon

1. A semicolon is used to separate two or more independent clauses in a compound sentence if a conjunction is not used
2. A semicolon is used to separate independent clauses when they are joined by a conjunctive adverb such as however, consequently, or nevertheless

INFORMATION SHEET

3. A semicolon is used to separate a series of phrases or clauses that are introduced by a colon

4. A semicolon is placed outside the final quotation mark, but the period is inside the quotation mark

K. Apostrophe

1. The apostrophe is used as a symbol for "feet" or "minutes"

2. The apostrophe is used as a symbol which indicates the omission of letters or figures as in contractions or figures

3. The apostrophe and s is used to form the plural of most figures, letters, and words. However, in market quotations, the plural of figures is formed by the addition of s only

4. The apostrophe is used to show possession and followed by an s if it is a singular noun. No s is added to the plural noun which ends in s

5. The apostrophe and s is used to show possession with a proper name of one syllable which ends in s

6. The apostrophe only is used after plural nouns ending in s or a proper name of more than one syllable which ends in s to show possession

7. Add the apostrophe after the last noun in a series to show possession shared by two or more persons

III. Rules for typing numbers

A. Numbers from one to ten are spelled out except when used with numbers above ten

B. When a number is the first word of a sentence, spell it out even though figures are used later in the sentence

C. When two numbers are used together, spell the shorter

D. When isolated fractions are used in a sentence, spell them; but when a series of fractions are used, type them as numbers

E. When a number is preceded by a noun, it is usually expressed in figures

F. Express measures, dimensions, and weights in figures

INFORMATION SHEET

G. The percent sign is used with a definite figure but "percent" is spelled when using an approximation or in formal writing

H. Small-numbered names of streets or avenues are spelled out. House numbers except for house number "one" are typed in figures

BUSINESS COMMUNICATION

JOB SHEET #1--Making Changes in Capitalization

Material needed: Typewriter, paper, and information sheet. Eraser if needed.

Type the following sentences making the necessary changes in capitalization

1. macarthur's most famous saying was, "i shall return."
2. Jane said the television announcer reported the weather would be "Partly cloudy."
3. "I'll pick you up tonight," Mary told Jane, "If you'll be ready on time."
4. Add the following ingredients: Flour, sugar, salt, and milk.
5. Irma's report was from the local newspaper and was entitled "education for the masses."
6. The crowd welcomed president Carter with much enthusiasm.
7. The Sales Manager is going to give the demonstration.
8. We spent our vacation at disneyland which is in california.
9. This year thanksgiving is on november 24.
10. Every season--Fall, Winter, Spring, Summer--has something special about it.
11. She lived in the east before moving to the western section of Oklahoma
12. I take my reports to Jones Printing Company on Walnut street.
13. The future business leaders of America is a good organization.
14. Our school uses style 21 in catalog 9, chapter 6 page 2.

BUSINESS COMMUNICATION

ANSWERS TO JOB SHEET #1

1. MacArthur's most famous saying was, "I shall return."
2. Jane said the television announcer reported the weather would be "partly cloudy."
3. "I'll pick you up tonight," Mary told Jane, "if you'll be ready on time."
4. Add the following ingredients: flour, sugar, salt and milk.
5. Irma's report was from the local newspaper and was entitled, "Eucation for the Masses."
6. The crowd welcomed President Carter with much enthusiasm.
7. The sales manager is going to give the demonstration.
8. We spent our vacation at Disneyland which is in California.
9. This year Thanksgiving is on November 24.
10. Every season--fall, winter, spring, summer--has something special about it.
11. She lived in the East before moving to the western section of Oklahoma.
12. I take my reports to Jones Printing Company on Walnut Street.
13. The Future Business Leaders of America is a good organization.
14. Our school uses Style 21 in Catalog 9, Chapter 6, page 2.

BUSINESS COMMUNICATION

JOB SHEET #2--Making Changes in Punctuation

Materials needed: Typewriter, paper, and information sheet. Eraser if needed.

Type the following sentences making the necessary changes in punctuation.

COMMA:

1. Since the assignment was not clear I did the problems on pages 2 3 and 4.

2. MacArthur said "I shall return" during World War II.

3. Mary will you go with us?

4. Christmas when Santa makes his visits is a lot of fun.

5. On July 4 1972 I was living in Springfield Massachusetts.

6. That big friendly yellow cat is sitting by the door.

7. In 1941 215000 people bought Series B 235456 bonds.

EXCLAMATION POINT:

1. Oh. What a gorgeous new dress.

QUESTION MARK:

1. Are you going to the dance tonight, Betty.

DASH:

1. The FBLA which is an organization for students is sponsoring the contest.

COLON:

1. Four items are necessary for the experiment one beaker, water salt, and heat.

2. The problem is Can we get enough mothers to volunteer as chaperones?

3. The train will arive at 6, 10 a.m. on Track 9.

HYPHEN:

1. Twenty seven boys are on the team.

2. Carolyn received a pair of solid, gold earrings for her birthday.

3. The clerk sorted the letters into first, second, and third-class mail.

PARENTHESES:

1. The prosecutor introduced the gun Exhibit A to the case.

2. The United States entered WWII in a, 1929 b, 1941 or c, 1945.

3. The check was for two hundred dollars, $200.00

UNDERLINE:

1. Gone with the Wind was an excellent book.

2. Give me the definition of vertical.

QUOTATION MARKS:

1. Are you going with us? asked John.

2. Irma's report was from the local newspaper and was entitled Education for the Masses.

3. What is the difference between horizontal and vertical?

4. "Mary, the word was vertical not horizontal, corrected the teacher.

SEMICOLON:

1. The sky is blue--the grass is green.

2. I can go to the game however I must be home by ten,

3. Which is correct--when he goes, if he goes, or he will go.

4. Jane reported on "Budgeting Can be Fun", Mary on "Is budgeting Necessary."

APOSTROPHE:

1. The measurements were 14" x 16".

2. Don-t enter the race.

3. Ruth made six A-s on her report card.

4. Ralph borrowed Richards car.

5. The party is at Charles' house.

6. The teachers workroom is the third room on the left.

7. We went to my aunt's and uncle's house for a visit.

BUSINESS COMMUNICATION

ANSWERS TO JOB SHEET #2

1. Since the assignment was not clear, I did the problems on pages 2, 3, and 4.

2. MacArthur said, "I shall return," during WWII.

3. Mary, will you go with us?

4. Christmas, when Santa makes his visits, is a lot of fun.

5. On July 4, 1972, I was living in Springfield, Massachusetts.

6. That big, friendly, yellow cat is setting by the door.

7. In 1941, 215,000 people bought Series B 235456 bonds.

1. Oh! what a gorgeous new dress!

1. Are you going to the dance tonight, Betty?

1. The FBLA--which is an organization for students--is sponsoring the contest.

1. Four items are necessary for the experiement: one beaker, water, salt, and heat.

2. The problem is: Can we get enough mothers to volunteer as chaperones?

3. The train will arrive at 6:10 A. M. on track 9.

1. Twenty-seven boys are on the team.

2. Carolyn received a pair of solid-gold earrings for her birthday.

3. The clerk sorted the letters into first, second, and third-class mail.

1. The prosecution introduced the gun (Exhibit A) to the case.

2. The United States entered WWII in a. (1929) b. (1941) or c. (1945).

3. The check was for two hundred dollars ($200.00).

1. Gone with the Wind was an excellent book.

2. Give me the definition of vertical.

1. "Are you going with us?" asked John.

2. Irma's report was from the local newspaper and was entitled," Education for the Masses."

3. What is the difference between "horizontal" and "vertical"?

4. "Mary, the word was vertical not horizontal," corrected the teacher.

1. The sky is blue; the grass is green.

2. I can go to the game; however, I must be home by ten.

3. Which is correct: when he goes; if he goes; or he will go.

4. Jane reported on "Budgeting Can be Fun," Mary on "Is Budgeting necessary."

1. The measurements were 14" x 16".

2. Don't enter the race.

3. Ruth made six A's on her report card.

4. Ralph borrowed Richard's car.

5. The party is at Charles' house.

6. The teachers' workroom is the third room on the left.

7. We went to my aunt and uncle's house for a visit.

BUSINESS COMMUNICATION

JOB SHEET #3--Correcting Spelling of Numbers

Materials needed: Typewriter, paper, and information sheet. Typing eraser if needed.

Type the following sentences making the necessary corrections in spelling numbers.

1. Joe won 7 games of ping pong.
2. 18 girls entered the contest.
3. Mrs. Johnson bought 10 1-gallon jars.
4. Approximately 1/2 of the group failed the test.
5. Apartment sixty-five B is vacant.
6. The box was four by four by three and weighed sixteen pounds.
7. Sheila made 85 per cent on the test.
8. The real estate office sent me to 1 2nd Street.

BUSINESS COMMUNICATION

ANSWERS TO JOB SHEET #3

1. Joe won seven games of ping pong.
2. Eighteen girls entered the contest.
3. Mrs. Johnson bought ten one-gallon jars.
4. Approximately one-half of the group failed the test.
5. Apartment 65B is vacant.
6. The box was 4 by 4 by 3 and weighed 16 pounds.
7. Shelia made 85 percent on the test.
8. The real estate office sent me to One Second Street.

BUSINESS COMMUNCIATION

JOB SHEET #4--Spelling List

absence
accept
across
all right
always
among
article
athlete
beginning
believe
benefited
business
candidate
choose
chose
coming
criticize
description
develop
disappear
disappoint
doesn't
except
February
finally
formerly
forth
fourth
grammar
grievous
having
height
hoping
humorous
immediately
laboratory
laid
library
literature
loose
lose
losing
meant
mere
minute
morale
narrative
necessary
ninety
ninth
noticeable
occasion
occur
occurrence
omit
paid
passed
peculiar
perhaps
peace
piece
pleasant
principal
principle
prophecy
prophesy
privilege
quiet
quit
quite
realize
really
receive
separate
similar
since
sincerely
sophomore
speak
speech
studying
surely
surprise
than
theirs
therefore
though
through
truly
tonight
tragedy
tried
until
usually
villain
weather
Wednesday
whether
who's
whose
women
writing
you're
your

BUSINESS COMMUNICATION

TEST

In the blank preceding the sentence place a "C" if the sentence has no errors in capitalization, punctuation, or the spelling of numbers. If there is an error, leave the space blank.

_____ 1. MacArthur's most famous saying was, "I shall return."

_____ 2. Jane said the television announcer reported the weather would be "partly cloudy."

_____ 3. "I'll pick you up tonight," said Mary, "if you'll be ready."

_____ 4. Add the following ingredients: flour, sugar, salt, and milk.

_____ 5. Irma's report was from a local newspaper and was entitled "education for the masses."

_____ 6. The crowd welcomed president Carter with much enthusiasm.

_____ 7. The sales manager is going to give the demonstration.

_____ 8. We spent our vacation at disneyland which is in california.

_____ 9. This year thanksgiving is on november 24.

_____10. Every season--fall, winter, spring, summer--has something special about it.

_____11. She lived in the East before moving to the western section of Oklahoma.

_____12. I take my reports to Jones Printing company on Walnut Street.

_____13. The Future Business Leaders of America is a good organization.

_____14. Our school uses style 21 in catalog 9, chapter 6 page 2.

_____15. Since the assignment was not clear, I did the problems on pages 2, 3, and 4.

_____16. MacArthur said, "I shall return," during World War II.

_____17. Mary, will you go with us?

_____18. Christmas, when Santa makes his visits, is a lot of fun.

_____19. On July 4, 1972, I was living in Springfield, Massachusetts.

_____20. That big, friendly yellow cat is sitting by the door.

_____21. In 1941 215000 people bought Series B 235456 bonds.

_____22. Oh. What a gorgeous new dress.

_____23. The FBLA--which is an organization for students--is sponsoring the contest.

_____24. Four items are necessary for the experiment: one beaker, water, salt, and heat.

_____25. The problem is Can we get enough mothers to volunteer as chaperones?

_____26. The train will arrive at 6, 10 a.m. on Track 9.

_____27. Twenty-seven boys are on the team.

_____28. Carolyn received a pair of solid, gold earrings for her birthday.

_____29. The clerk sorted the letters into first-, second-, and third-class mail.

_____30. The prosecutor introduced the gun (Exhibit A) to the case.

_____31. The United States entered WWII in a, 1929 b. 1941 or c, 1945.

_____32. The check was for two hundred dollars ($200.00).

_____33. Gone With the Wind was an excellent book.

_____34. Give me the definition of vertical.

_____35. "Are you going with us?" asked John.

_____36. Irma's report was from the local newspaper and was entitled Education for the Masses.

_____37. What is the difference between horizontal and vertical?

_____38. "Mary, the word was "vertical" not "horizontal", "corrected the teacher.

_____39. The sky is blue; the grass is green.

_____40. I can go to the game; however I must be home by 10:00.

_____41. Which is correct: when he goes, if he goes, or he will go.

_____42. Jane reported on "Budgeting Can be Fun"; Mary on "Is Budgeting necessary."

_____43. The measurements were 14 feet by 16 feet.

_____44. Don't enter the race.

_____45. Ruth made six A's on her report card.

_____46. Ralph borrowed Richards car.

_____47. The party is at Charles house.

_____48. The teachers' workroom is the third room on the left.

_____49. We went to my aunt and uncle's house for a visit.

Spell words selected from the spelling list.

BUSINESS COMMUNICATION

ANSWERS TO TEST

1. C
2. C
3. C
4. C
5.
6.
7. C
8.
9.
10. C
11. C
12.
13. C
14.
15. C
16. C
17. C
18. C
19. C
20.
21.
22.
23. C
24. C
25.
26.
27. C
28.
29. C
30. C
31.
32. C
33.
34. C
35. C
36.
37. C
38.
39. C
40.
41.
42.
43.
44. C
45. C
46.
47.
48. C
49. C

(Suggested Time--4-6 Class Periods)

DEVELOPING PERSONALITY AND ATTITUDES

UNIT OBJECTIVE

After completion of this unit, the student should be able to recognize the importance of personality and attitudes in human relations and should be able to identify individual strengths and weaknesses. This knowledge will be evidenced through demonstration and by scoring 85 percent on the unit test.

SPECIFIC OBJECTIVES

After completion of this unit, the student should be able to:

1. Match terms associated with personality and attitudes in human relations.
2. Define extrovert and introvert.
3. List four basic elements in maintaining successful relations with fellow employees.
4. List four basic elements in working successfully with employer.
5. List requisites for personality development.
6. Arrange in order the five steps in Maslow's "Hierarchy of Needs."

DEVELOPING PERSONALITY AND ATTITUDES

SUGGESTED ACTIVITIES

I. Instructor:

- A. Provide students with objective sheet
- B. Provide students with information and assignment sheets
- C. Make transparencies
- D. Discuss unit and specific objectives
- E. Discuss information and assignment sheets
- F. Invite guest speaker
- G. Give test

II. Student:

- A. Read objectives
- B. Study information sheets
- C. Complete assignment sheets
- D. Listen to guest speaker
- E. Take test

INSTRUCTIONAL MATERIAL

I. Included in this unit:

- A. Objective sheet
- B. Information sheets
- C. Transparency masters
    - 1. TM 1--Requisites for Personality Development
    - 2. TM 2--Maslow's Hierarchy of Needs

D. Assignment Sheets

1. Assignment Sheet #1--Write a case "story" involving a conflict between two employees.
2. Assignment Sheet #2--Write a case "story" that demonstrates a good attitude toward an employer.
3. Assignment Sheet #3--List your most important strength and weakness and think about each one carefully, then write why you feel as you do. Talk with close friends and relatives for suggestions to overcome your weakness.
4. Assignment Sheet #4--Rate yourself from one to five on the self-appraisal questions.

E. Test

F. Answers to test

II. References:

A. Distributive Education. Harrisburg: Bureau of Vocational, Technical and Continuing Education, Department of Public Instruction.

B. Eggland, Steven A. and Williams, John W. Human Relations in Business, Cincinnati: South-Western Publishing Co., 1977.

C. Russon, Allien R. Personality Development for Business. Cincinnati: South-Western Publishing Co., 1973.

D. Education For Office Careers. Nashville: Tennessee Department of Education.

DEVELOPING PERSONALITY AND ATTITUDES

INFORMATION SHEET

I. Terms and definitions

  A. Personality--The reflection or interpretation of your inner self to other people

  B. Attitude--The way you feel, act, or think that shows others what you are like

  C. Human relations--The relationship between people such as yourself, your co-workers, and your employer

  D. Behavior--The manner of conducting yourself

  E. Traits--A distinguishing characteristic or quality of one's personal nature

  F. Impression--An inward perception or sense

  G. Perception--The ability to know and understand through the senses

II. Definition of extrovert and introvert

  A. Extrovert--An active and expressive person

  B. Introvert--One whose main interest is self

III. Four basic elements in maintaining successful relationships with employees

  A. Being accepted

  B. Observing rules

  C. Assuming responsibilities

  D. Developing tolerance

IV. Four basic elements in working successfully with an employer

  A. Respect authority

  B. Dependability

  C. Enthusiasm

  D. Loyalty

V. Requisites for personality development (Transparency 1)

  A. Appearance

  B. Dress

  C. Speech

  D. Manner

  E. Emotion

  F. Ability to get along with others

  G. Appreciation and attitudes

VI. Five steps of Maslow's "Hierarchy of Needs" (Transparency 2)

  A. Physical needs

  B. Security

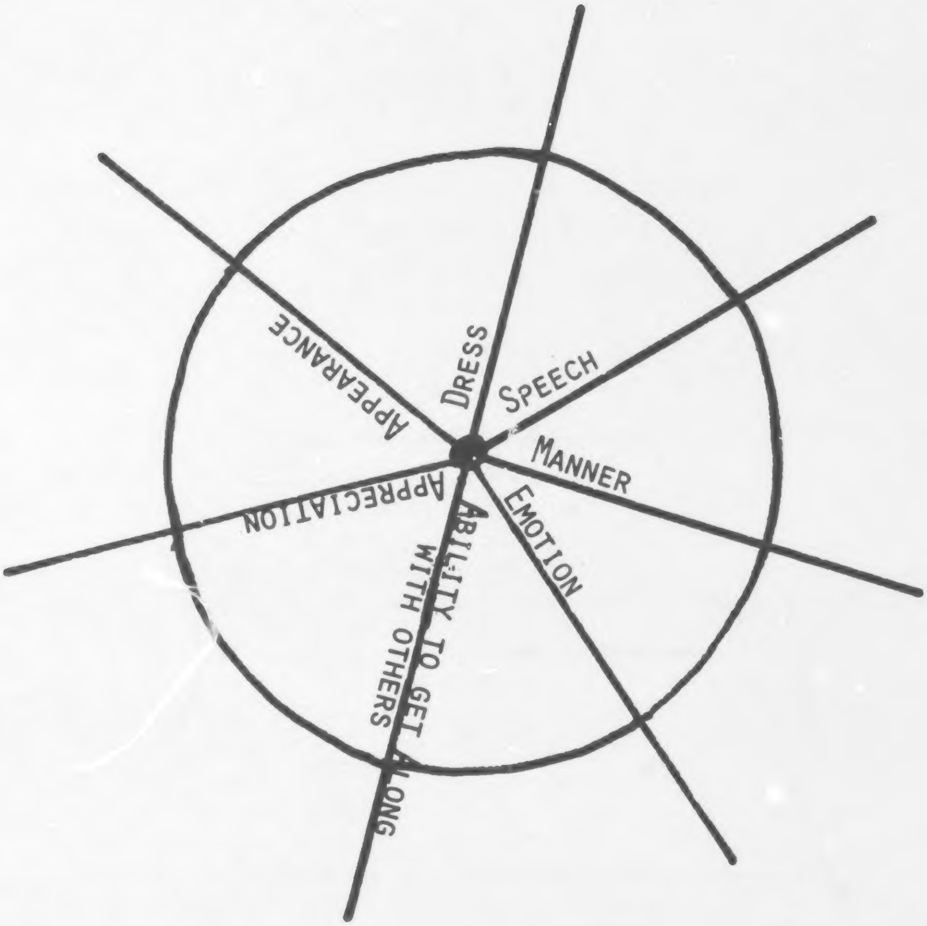
  C. Social

  D. Ego

  E. Self-Relization

DEVELOPING PERSONALITY AND ATTITUDES

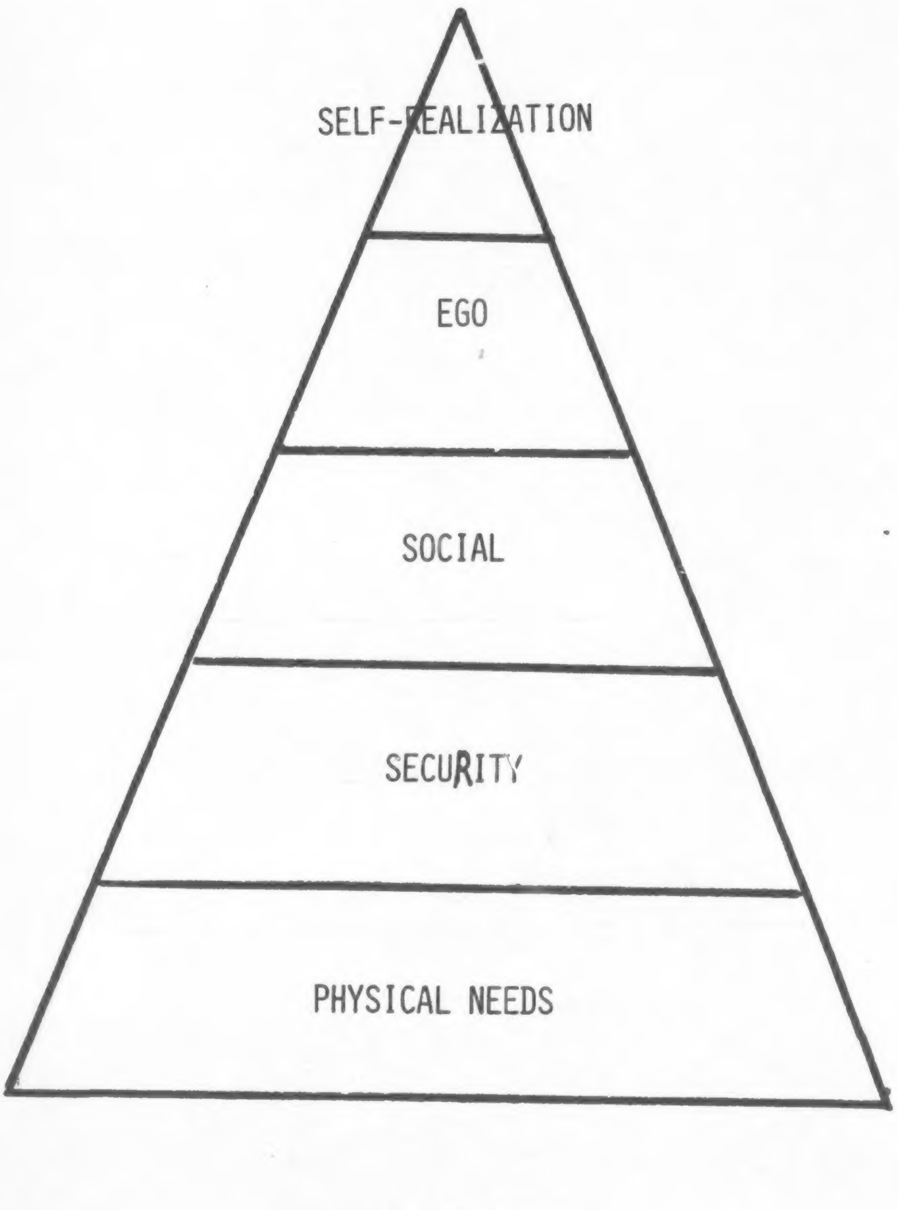
REQUISITES FOR PERSONALITY DEVELOPMENT


APPEARANCE
DRESS
SPEECH
MANNER
EMOTION
ABILITY TO GET ALONG WITH OTHERS
APPRECIATION

TM 1

DEVELOPING PERSONALITY AND ATTITUDES

MASLOW'S HIERARCHY OF NEEDS


SELF-REALIZATION
EGO
SOCIAL
SECURITY
PHYSICAL NEEDS

DEVELOPING PERSONALITY AND ATTITUDES

Assignment Sheet #1--Write a case "story" involving a conflict between two employees

DEVELOPING PERSONALITY AND ATTITUDES

Assignment Sheet #2--Write a case "story" that demonstrates a good attitude toward an employer

DEVELOPING PERSONALITY AND ATTITUDES

Assignment Sheet #3--List your most important strength and weakness and think about each one carefully; then write why you feel as you do. Talk with close friends for suggestions to overcome your weakness.

Strength--

Weakness--

DEVELOPING PERSONALITY AND ATTITUDES

Assignment Sheet #4--Rate yourself from one to five on the self-appraisal questions and decide which ones you need to improve on most.

(1) Never (2) Seldom (3) Sometimes (4) Usually (5) Always

1. Do you finish work on time? _____
2. Do you keep conversation strictly the truth? _____
3. Do you dress neatly? _____
4. Do you take pride in your work? _____
5. Do you have a pleasant disposition? _____
6. Do you try to help others? _____
7. Do you respect the authority of others? _____
8. Do you work well with people? _____
9. Do you manage time well? _____
10. Do you enjoy being with your friends? _____

DEVELOPING PERSONALITY AND ATTITUDES

TEST

1. Match terms on the right to the correct definition on the left placing your answer in the space provided.

_____1. The reflection or interpretation of your inner self to other people

_____2. The way you feel, act, or think that shows what you are like

_____3. The relationship between people such as yourself, your co-workers, and your employer

_____4. The manner of conducting yourself

_____5. A distinguishing characteristic or quality of one's personal nature

_____6. An inward perception or sense

_____7. The ability to know and understand through the senses

A. Attitude

B. Impression

C. Behavior

D. Perception

E. Personality

F. Human Relations

G. Trait

2. Define:

A. Extrovert--

B. Introvert--

3. List the four basic elements in maintaining successful relationships with fellow employees.

a.

b.

c.

d.

4. List four basic elements in working successfully with an employer.

a.

b.

c.

d.

5. List requisites for personality development

a.

b.

c.

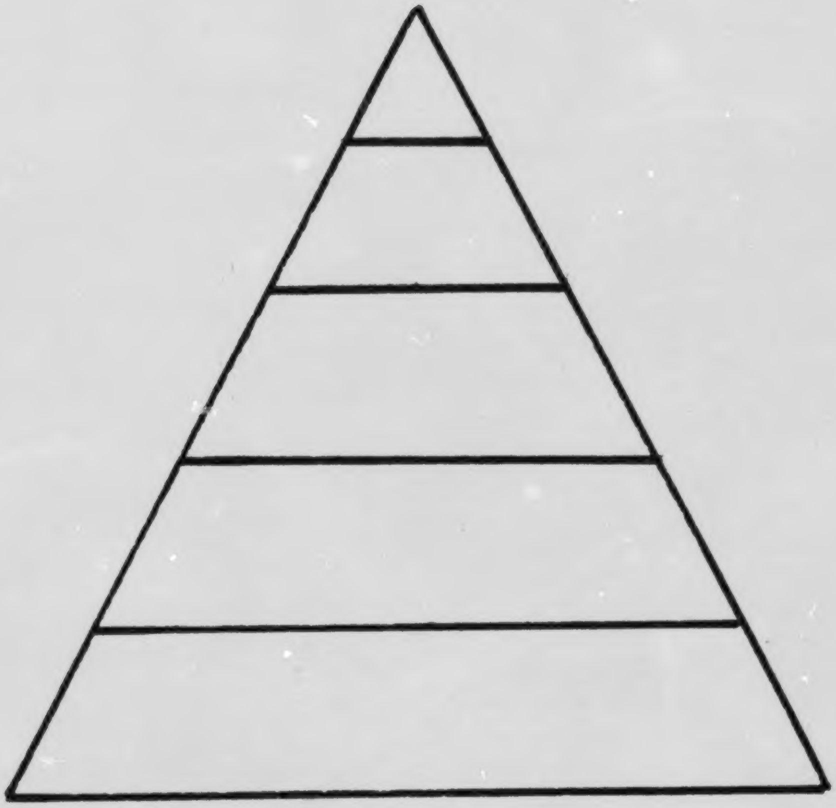
d.

e.

f.

g.

6. Arrange in order the five steps of Maslow's "Hierarchy of Needs".



DEVELOPING PERSONALITY AND ATTITUDES

ANSWERS TO TEST

1. 1. E
    2. A
    3. F
    4. C
    5. G
    6. B
    7. D

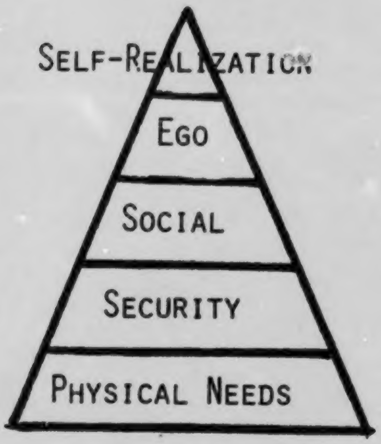
2. Extrovert--an active and expressive person
    Introvert--One whose main interest is self

3. a. Being accepted
    b. Observing rules
    c. Assuming responsibilities
    d. Developing tolerance

4. a. Respect authority
    b. Dependability
    c. Enthusiams
    d. Loyalty

5. a. Appearance
    b. Dress
    c. Speech
    d. Manner
    e. Emotion
    f. Ability to get along with others
    g. Appreciation and attitudes

6.


SELF-REALIZATION
EGO
SOCIAL
SECURITY
PHYSICAL NEEDS

(Suggested Time--3-5 Class Periods)

USING THE TELEPHONE

UNIT OBJECTIVE

After completion of this unit, the student should be able to discuss the importance of good telephone usage, to take telephone messages, to use the telephone directory, and to place telephone calls. This knowledge will be evidenced through demonstration and by scoring 85 percent on the unit test.

SPECIFIC OBJECTIVES

After completion of this unit, the student should be able to:

1. Match terms associated with using the telephone to the correct definitions.
2. Discuss the use of good telephone techniques in business situations.
3. Name five good telephone techniques.
4. Describe four main types of telephone calls.
5. Complete telephone message forms accurately.
6. List the three sections of the telephone directory.
7. Demonstrate how to locate information in the telephone directory.
8. Demonstrate how to place local and long distance calls.

USING THE TELEPHONE

SUGGESTED ACTIVITIES

I. Instructor:

A. Provide student with objective sheet

B. Provide student with information and assignment sheets

C. Make transparencies

D. Discuss unit and specific objectives

E. Discuss information and assignment sheets

F. Invite a resource speaker from the local telephone company or contact Sue Hendricks, Supervisor-Educational Relations, Southwestern Bell Telephone Company, 271-5621, Little Rock, AR

G. Use a variety of teaching methods in teaching the telephone

Examples: Develop crossword puzzle, play pay "Hangman", or make a word-a-gram

H. Show film "How to Lose Your Best Customer . . . Without Really Trying" or "The Voice of Your Business", Southwestern Bell Telephone Company, or consult the local telephone company for other films

I. Write "Using the Telephone" on chalkboard vertically. Use letters to form types of long distance calls

Example:

U
WATS
CREDIT CARD
INTERNATIONAL CALLING
G

STATION-TO-STATION
H
MOBILE, AIR LAND, MARINE

BILL TO THIRD NUMBER
E
COLLECT
E
PERSON-TO-PERSON
H
COIN
CONFERENCE
E

J. Make a bulletin board on "Good Telephone Habits"

K. Give test

II. Students:

A. Read objectives

B. Study information sheets

C. Complete each assignment sheets

D. Complete activities assigned by instructor

E. Take test

INSTRUCTIONAL MATERIALS

I. Included in this unit:

A. Objective sheet

B. Information sheets

C. Transparency masters

1. TM 1--Taking Telephone Messages

2. TM 2--Using the Telephone Directory

3. TM 3--Placing Telephone Calls

D. Assignment sheets

1. Assignment Sheet #1--Taking Telephone Messages

2. Assignment Sheet #2--Using the Telephone Directory

3. Assignment Sheet #3--Placing Telephone Calls

E. Answers to assignment sheets

F. Test

G. Answers to test

II. References:

A. Harris, Everett, Project Chairman. Pre-Vocational Business and Office Guide. Charleston, West Virginia: Vocational Curriculum Laboratory.

B. Little Rock School District Burinsss Exploratory Teachers. Business Exploratory Curriculum Guide. Little Rock, AR., 1976-77.

C. Southwestern Bell Telephone Company. Little Rock, North Little Rock, and Suburban Areas Telephone Directory. Little Rock, AR: Southwestern Bell Telephone Company, 1977.

III. Additional Materials:

Susan Glahn, Harry Huffman, Celestine Mongo, Clyde Welter, BO-CEC Business and Office Career Course Guide. Fort Collins, Colorado: Colorado State University.

Teletrainer equipment from Southwestern Bell Telephone Company, Sue Hendricks, Supervisor-Educational Relations, or the local telephone company.

USING THE TELEPHONE

INFORMATION SHEET

I. Terms and definitions

A. Telephone Directory--A reference book consisting of three main parts: a call guide, an alphabetical section, and a classified section

B. Call Guide--The front pages of the directory containing long-distance information, area codes, emergency numbers, and general information

C. Alphabetical Section--Residence and business customers listed alphabetically in special sections or together

D. Classified Section--Yellow pages which list businesses alphabetically according to products or services

E. Area Code--A three digit number assigned to a particular telephone geographic area

II. General information

Telephone personality--The telephone is an important tool of personal and business communications. Because it is a convenient means of communication, the telephone plays a part in the completion of every kind of business transaction.

You, the voice on the telephone, are the business to the person on the other end of the line. Unimportant though you may be in the organization as a whole, you are a powerful influence in business affairs when you use the telephone.

Developing your telephone personality will require careful thought and effort. Since the caller will not be able to see you, you will not be able to rely on your good grooming or attractive appearance to create a favorable impression. The only image the caller has of you is your voice, your speech, your vocabulary, and your courteous manner.

You should cultivate a "voice with a smile" and should speak clearly, use a low-pitched voice, and use voice inflection. You should watch your speech by speaking carefully, talking at a proper pace and using emphasis with words. The vocabulary should be descriptive and not lengthy or technical. Slang expressions should be avoided. Sincere consideration for the other person is the key in telephone communication.

INFORMATION SHEET

Incoming Calls

The telephone should be answered on the first ring if possible. You should speak clearly, slowly, courteously, and directly into the mouthpiece of the telephone. (Hold mouthpiece approximately one inch from the lips.)

If answering an outside line, identify the name of the company, as, "Union Insurance Company." If you are answering a department phone, you should answer, "Accounting Department, Jane Smith."

The person taking calls should take care not to give out unnecessary information. For example, you might say, "Mrs. Smith is out of the office; may I have her return your call after 1 p.m.?" It would not be correct to say, "Mrs. Smith is at Commercial Bank, and I don't know whether she will be back before lunch or one."

Outgoing Calls

Before making calls, you should know how to get information from telephone directories quickly and how to operate the telephone properly. Three different directories may be consulted to make outgoing calls: your personal directory of frequently called businesses and firms; the telephone directory white pages; or the telephone directory yellow pages.

If you cannot find the number you want in the directory, call information for your area. To reach an out-of-town information operator, dial the proper area code, then 555-1212, the nationwide information number. Arkansas has only one area code--501.

If you wish to obtain a number in Ft. Smith from Little Rock, you would simply dial 1+555+1212 and ask for information for Centralia.

In front of the telephone directory, there is important information other than area codes, such as ways to place information and other type calls, points of information about the city, a map of the city, and points of interest.

The front of your directory should be carefully studied because it contains much information that might be helpful in an office situation.

III. Good telephone techniques

   A. Answer promptly (first or second ring)

   B. Identify yourself (company or department name and your name)

   C. Hold receiver to mouth

INFORMATION SHEET

D. Speak clearly and pleasantly

E. Plan outgoing calls (Get all information gathered, such as questions or answers ready before placing a call.)

F. Record important information

IV. Main Types of Telephone Calls (See front of local directory)

Person-to-person call--A person-to-person call is placed when you desire to talk to a particular person or extension phone. You dial "0" or "Operator," and tell the operator you wish to make a person-to-person call. You tell the operator the person's name, the telephone number (if known), and your number. The charges for this call begin when conversation begins.

Conference call--A conference call is placed so that you can talk with several people in different places (cities) at the same time. Tell the operator you wish to make a conference call. The names and telephone numbers of all parties should be on hand so the operator will not have to wait for you to look for them.

Station-to-station--A station-to-station call, sometimes called Direct Distance Dialing (DDD), is placed when you wish to talk to anyone who answers. Rates are lower than person-to-person calls. This type call may be dialed direct. For example, dial long distance, "1", the area code, then the number. If you wanted someone in New York City, at 893-2076, you would dial 1+222 (New York City area code) +893-2076.

Collect call--To call "collect," the person or firm you are calling must agree to pay the charge. If you want to make a "collect" call, be sure to tell the operator when you place the call. You must give your name and the telephone number in addition to the number being called.

(NOTE: Other types of calls--You can call practically anywhere in the world from your telephone. Calls to many overseas locations can now be dialed direct without operator assistance from certain telephone exchanges. You can make local and long distance calls to automobiles, trucks, and boats equipped for mobile telephone service. Ask the operator for the mobile service operator or the Marine Operator.)

V. Telephone message forms

To aid in taking messages, a pad and pencil should be kept near the telephone. When you take a message, you should record the name of the person being called, the person who is calling, the person's

INFORMATION SHEET

company or other identifying information if given, the message, your initials, and the date and time. Telephone numbers, addresses, and amounts should be verified by repeating them. It is courteous to call the person by name after he/she has identified themselves. For example, "Yes, Mr. Jones, I'll have Mrs. Marcum call you at 376-0721 after 2 p.m." (TM 1)

VI. Three sections of the Telephone Directory

  A. Call Guide

  B. Alphabetical Section

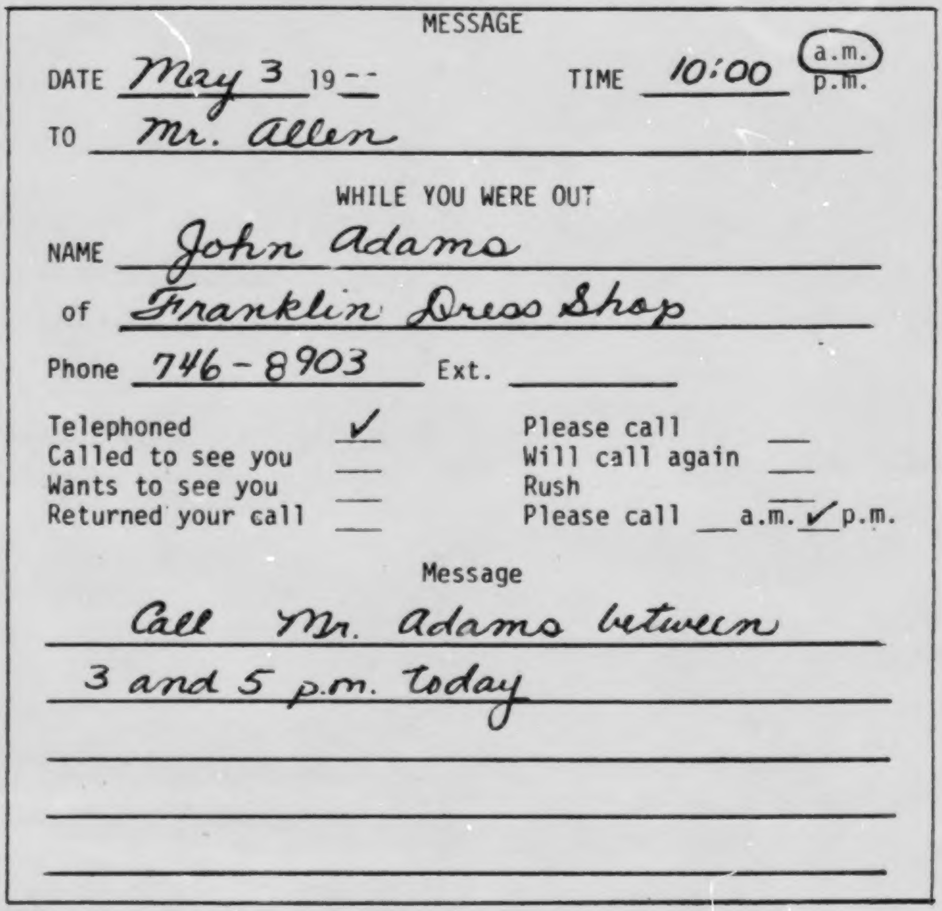
  C. Classified Section

THE TELEPHONE (58)

AREA CODE
ASSISTANCE ON CALLS
BOOTH
BUSINESS OFFICE
BUSY
CALL COLLECT
CONFERENCE
CUSTOMERS
DIAL TONE
DIME
DIRECTORY
EMERGENCY
EXTENSION
GOSSIP
HOLIDAY RATES
IMPORTANT
LONG DISTANCE
NUMBERS
OPERATOR
PERSON-TO-PERSON
PREFIX
PRIVATE LINE
PUBLIC TELEPHONE
QUICK COMMUNICATION
RECEIVER
RECORDED MESSAGE
RING
STATION-TO-STATION
SWITCHBOARD
TAX
TEENAGER
TELEGRAM
TOLL FREE
YELLOW PAGES

R	E	C	O	R	D	E	D	M	E	S	S	A	G	E	U	O	J	A	Y
H	A	M	E	N	I	G	O	P	E	R	A	T	O	R	G	C	N	S	E
F	R	Y	E	T	A	D	E	E	R	F	L	L	O	T	N	O	G	S	L
M	A	R	G	E	L	E	T	M	R	E	T	J	S	E	I	N	G	I	L
N	E	O	O	E	T	D	W	Q	I	C	F	E	C	T	R	F	R	S	O
O	N	T	S	N	O	Z	A	X	E	D	T	I	A	S	A	E	E	T	W
S	O	C	S	A	N	H	J	L	T	A	F	C	X	E	B	R	V	A	P
R	H	E	I	G	E	V	L	N	R	F	I	U	M	X	O	E	I	N	A
E	P	R	P	E	Z	O	A	Y	O	N	G	S	I	T	O	N	E	C	G
P	E	I	B	R	C	T	A	S	U	T	C	T	O	E	T	C	C	E	E
O	L	D	S	L	R	D	S	M	I	K	T	O	U	N	H	E	E	O	S
T	E	W	L	O	I	E	M	B	U	Y	K	M	Y	S	D	G	R	N	I
N	T	A	P	L	N	O	H	T	S	V	D	E	L	I	N	E	E	C	B
O	C	M	O	I	C	J	D	U	A	Q	U	R	Y	O	E	F	D	A	O
S	I	H	S	K	V	D	B	C	D	X	E	S	Z	N	T	Y	O	L	S
R	L	U	C	S	W	I	T	C	H	B	O	A	R	D	H	E	C	L	I
E	D	I	E	N	I	D	Y	C	N	E	G	R	E	M	E	F	A	S	D
P	U	L	O	M	G	D	I	S	T	A	N	C	E	Y	U	D	E	R	E
Q	P	R	I	V	A	T	E	L	I	N	E	N	U	M	B	E	R	S	S
D	I	A	R	N	O	I	T	A	T	S	O	T	N	O	I	T	A	T	S

TAKING TELEPHONE MESSAGES



MESSAGE

DATE May 3 19--   TIME 10:00 [✓ a.m.] p.m.

TO Mr. Allen

WHILE YOU WERE OUT

NAME John Adams

of Franklin Dress Shop

Phone 746-8903 Ext. ____

Telephoned ✓
Called to see you ___
Wants to see you ___
Returned your call ___
Please call ___
Will call again ___
Rush ___
Please call ___a.m. ✓ p.m.

Message

Call Mr. Adams between
3 and 5 p.m. today

Setting: It is 10:00 am. on May 3 and the phone rings. The employer is out of the ofice.

RECEPTIONIST: Mr. Allen's office--Miss Phillips.

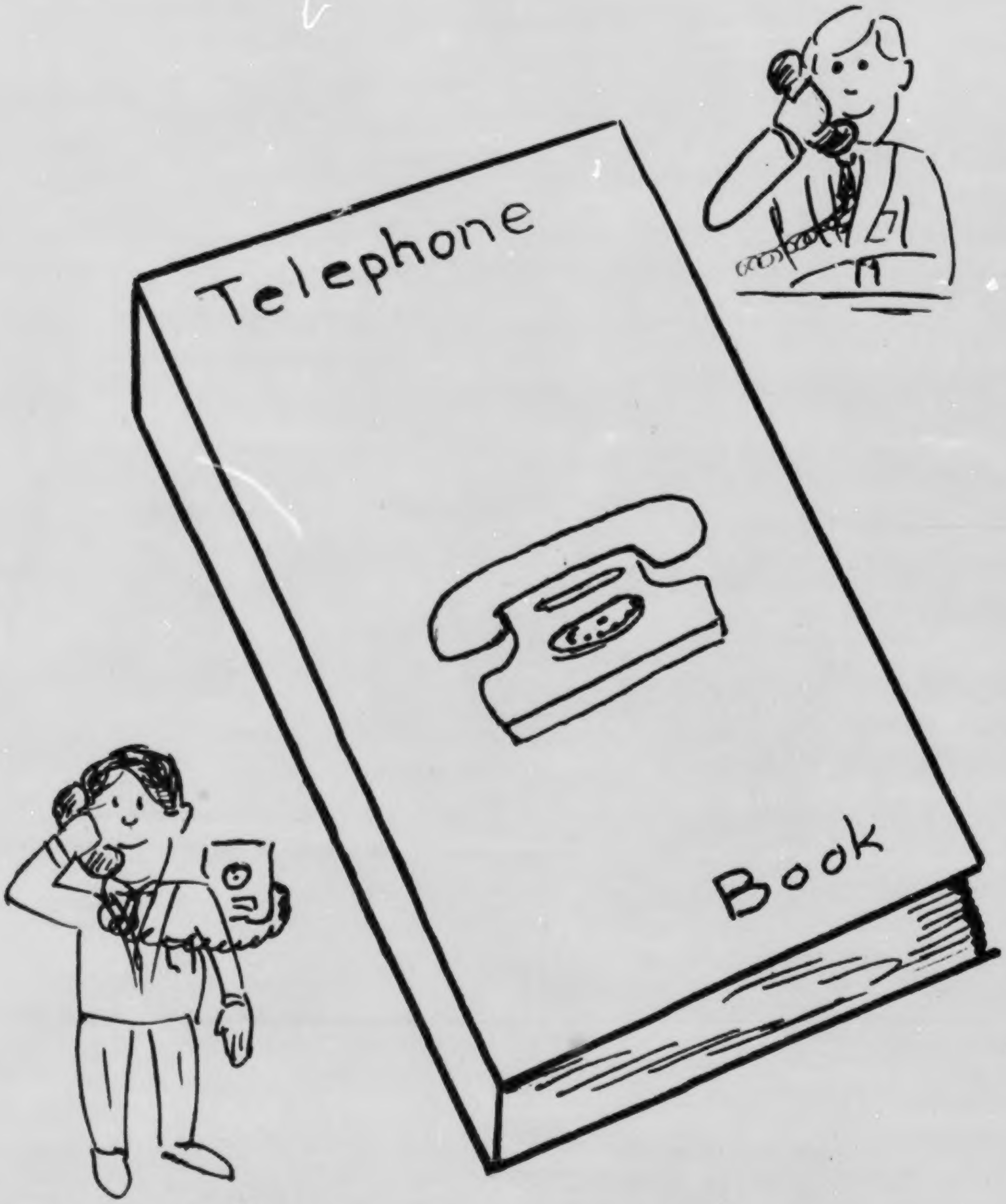
CALLER: I would like to speak to Mr. Allen.

RECEPTIONIST: I am sorry but Mr. Allen is out of the office. If you will give me your name and telephone number, I will ask Mr. Allen to call you when he returns.

CALLER: I am John Adams of the Franklin Dress Shop. Ask Mr. Allen to call me at 746-8903 between 3 and 5 p.m. today.

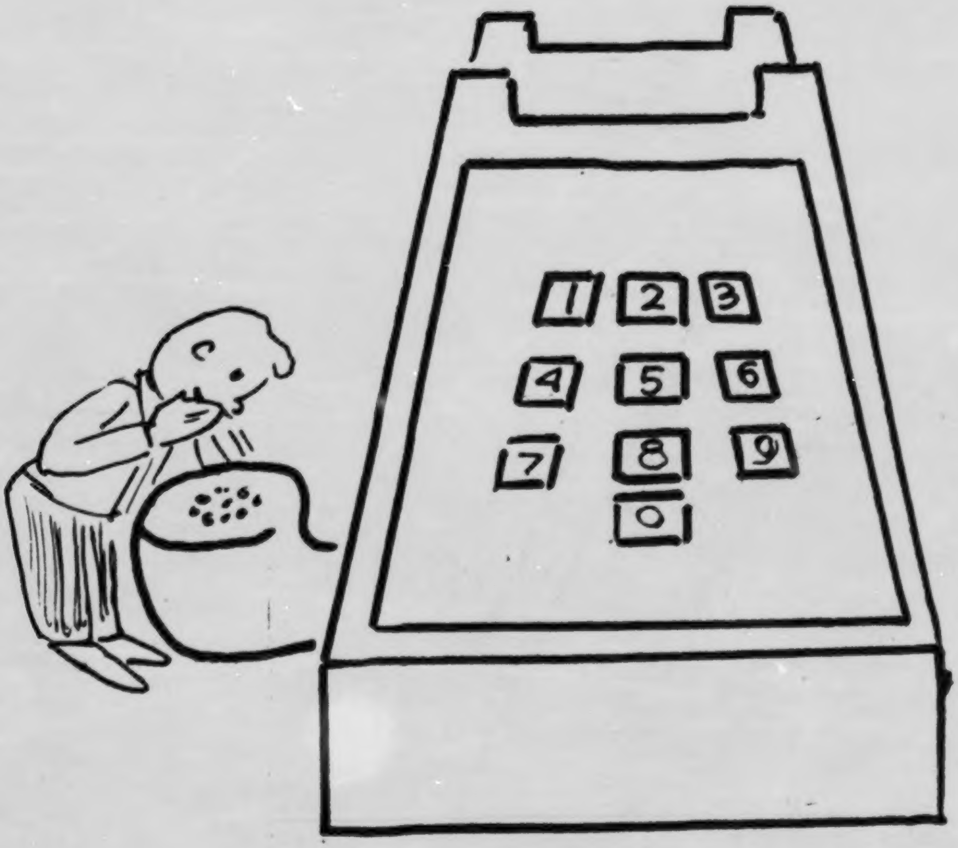
RECEPTIONIST: Thank you, Mr. Adams. I will see that Mr. Allen gets your message.

USING THE TELEPHONE DIRECTORY



Upon completion of the learning activities, you will be able to know the proper way of using the telephone directory and be able to use the directory to locate numbers in both the white and yellow pages and have a chance to find out if this type of work suits you.

PLACING TELEPHONE CALLS



Upon completion of the learning activities, you will be able to correctly place a local telephone call, learn the techniques for talking on the telephone, know the different methods of placing long distance calls and have a chance to find out if this type of work suits you.

USING THE TELEPHONE

ASSIGNMENT SHEET #1--TAKING TELEPHONE MESSAGES

Listed below are four situations. Use the forms on the following pages.

SITUATION 1

You received a call from Adam Jacobs of Jacobs Department Store at 9:30. He needs to talk with Mr. Duncan sometime tomorrow about some new merchandise received today. He asks That Mr. Duncan call him between 10 and 11:30 a.m. tomorrow. Mr. Jacobs' phone number is 348-1062, extension 39.

SITUATION 2

Mrs. Alice Jones of the New Look Boutique called at 10:45 a.m. and needed to talk to Mr. Duncan concerning the new line of clothes they discussed last week. She said she would call back tomorrow at 10 a.m.

SITUATION 3

Fred Taylor of Taylor Advertisers called at 11:00 a.m. He was returning a call from Mr. Duncan on Saturday. He asked if Mr. Duncan would call him at his office tomorrow afternoon before 4. The number is 746-1938, extension 25.

SITUATION 4

Jerry Brooks of Smith's Wholesalers called at 11:30 to talk with Mr. Duncan. He needs Mr. Duncan to call him before 3 p.m. today at the latest concerning merchandise he ordered last week. His number is 348-9613. Before hanging up, he stressed the importance of Mr. Duncan's returning his call.

Use the current date on the message forms.

July 4, 1776

ASSIGNMENT SHEET #1--TAKING TELEPHONE MESSAGES

MESSAGE

DATE ____________ 19__ TIME __________ a.m. p.m.

TO ____

WHILE YOU WERE OUT

NAME ____

of ____

Phone ____________________ Ext. __________

Telephoned ___ Please call ___
Called to see you ___ Will call again ___
Wants to see you ___ Rush ___
Returned your call ___ Please call ___a.m.___p.m.

Message

____
____
____
____

MESSAGE

DATE ____________ 19__ TIME __________ a.m. p.m.

TO ____

WHILE YOU WERE OUT

NAME ____

of ____

Phone ____________________ Ext. __________

Telephoned ___ Please call ___
Called to see you ___ Will call again ___
Wants to see you ___ Rush ___
Returned your call ___ Please call ___a.m.___p.m.

Message

____
____
____
____

ASSIGNMENT SHEET #1--TAKING TELEPHONE MESSAGES

MESSAGE

DATE __________ 19__ TIME __________ a.m. p.m.

TO ____

WHILE YOU WERE OUT

NAME ____

of ____

Phone __________________ Ext. ________

Telephoned ___ Please call ___
Called to see you ___ Will call again ___
Wants to see you ___ Rush ___
Returned your call ___ Please call ___a.m.___p.m.

Message

____
____
____
____

MESSAGE

DATE __________ 19__ TIME __________ a.m. p.m.

TO ____

WHILE YOU WERE OUT

NAME ____

of ____

Phone __________________ Ext. ________

Telephoned ___ Please call ___
Called to see you ___ Will call again ___
Wants to see you ___ Rush ___
Returned your call ___ Please call ___a.m.___p.m.

Message

____
____
____
____

ANSWERS TO ASSIGNMENT SHEET #1

MESSAGE

DATE Current 19__ TIME 9:30 [✓ a.m.] p.m.

TO Mr. Duncan

WHILE YOU WERE OUT

NAME Adam Jacobs

of Jacobs Department Store

Phone 348-1062 Ext. 39

Telephoned	✓	Please call	___
Called to see you	___	Will call again	___
Wants to see you	___	Rush	___
Returned your call	___	Please call	✓ a.m. ___ p.m.

Message

Call tomorrow between 10 and 11:30 a.m. concerning new merchandise received

---

MESSAGE

DATE Current 19__ TIME 10:45 [✓ a.m.] p.m.

TO Mr. Duncan

WHILE YOU WERE OUT

NAME Mrs. Alice Jones

of New Look Boutique

Phone ______ Ext. ______

Telephoned	✓	Please call	___
Called to see you	___	Will call again	✓
Wants to see you	___	Rush	___
Returned your call	___	Please call	___ a.m. ___ p.m.

Message

Will call back at 10 a.m. tomorrow concerning new line of clothes.

ANSWERS TO ASSIGNMENT SHEET #1

MESSAGE

DATE Current 19__ TIME 11:00 [✓ a.m.] p.m.

TO Mr. Duncan

WHILE YOU WERE OUT

NAME Fred Taylor

of Taylor Advertisers

Phone 746-1938 Ext. 25

Telephoned	___	Please call	___
Called to see you	___	Will call again	___
Wants to see you	___	Rush	___
Returned your call	✓	Please call	___ a.m. ✓ p.m.

Message

Call tomorrow afternoon before 4.

After you check the last message below, turn back to page 8.

MESSAGE

DATE Current 19__ TIME 11:30 [✓ a.m.] p.m.

TO Mr. Duncan

WHILE YOU WERE OUT

NAME Jerry Brooks

of Smith's Wholesalers

Phone 348-9613 Ext. ___

Telephoned	✓	Please call	___
Called to see you	___	Will call again	___
Wants to see you	___	Rush	✓
Returned your call	___	Please call	___ a.m. ✓ p.m.

Message

Important you call him back before 3 p.m today concerning merchandise Mr. Brooks' ordered last week

USE THE TELEPHONE

ASSIGNMENT SHEET #2--USING THE TELEPHONE DIRECTORY

Find the following information in your telephone directory for the city you live in.

Alphabetical Section (white pages)

________ a. City Hall

________ b. Park or Recreation Department

________ c. Library

________ d. Western Union

________ e. Your school

________ f. Your best friend's phone number. (If you don't know what her/his father's name is, find the last name and check the addresses.)

________ g. County Animal Shelter

________ h. Police Department

Classified Section (yellow pages)

________ a. A Certified Public Accountant

________ b. Someone to work on your TV

________ c. The nearest hardware store

________ d. You are thinking of buying a bicycle

________ e. Some of your friends just got together and you decided to order a pizza.

________ f. You just heard a terrific new song on the radio and you would like to get it. Under what listing would you look?

________ g. Mother's Day is coming up and your mother likes plants, but you don't know where to get them. Where might you find a store with plants listed in the yellow pages?

________ h. You would like to buy some tropical fish. What heading would you look under?

ASSIGNMENT SHEET #2--USING THE TELEPHONE DIRECTORY

Call Guide (front section)

____________a. Area Code for Ames, Iowa

____________b. Number for local directory assistance

____________c. Number for long distance directory assistance

____________d. City Police

____________e. Area Code for Kansas City, Kansas

____________f. City Fire Department

USING THE TELEPHONE

ASSIGNMENT SHEET #3--PLACING TELEPHONE CALLS

Listed below are some situations in which you are to determine what would be the best type of long distance call to use and why. Write your answers on your own paper.

SITUATION 1

Mrs. Jones has lost the slip of paper on which she had the hotel name of where her husband was staying while on a business trip. She believes that the name of his hotel was either The Franklin or The Freemont located in Dallas, Texas. Mrs. Jones needs to talk with her husband. What type of long distance call would you recommend--station to station or person to person and why?

SITUATION 2

You are planning to return from your trip a day early and you need to phone your family so your father will be sure to meet your plane. Would you call station to station or person to person and why?

SITUATION 3

You are low on money and need to ask your parents to send you more. You are attending an out-of-state college. What type of telephone call might you make to ask your parents for more money and why?

SITUATION 4

You need to make several long distance telephone calls for an organization you work for. These calls will have to be made on your home phone. You have been asked to turn in the cost of these calls as soon as possible. What could you do to find what these costs would be?

Collect?
Person to person?
Station to Station?
?
$ $ $
$ $ $
P

Do you get the idea now? It is very important that you are aware of the various types of long distance telephone calls so that you can choose the best one suited for your purposes.

USING THE TELEPHONE

ANSWERS TO ASSIGNMENT SHEET #3

Person to person. Since Mrs. Jones does not know for sure in which hotel her husband is staying, she would save money by making the call person to person since she will have to check with the hotel to find out if her husband is registered there. If the call were made station to station, she would have to start paying for the call as soon as the phone was answered by the hotel even if her husband were not there.

Station to station. It is not important whom you talk to in your family to let them know that your plane is coming in a day early. This type of call would be cheaper than calling person to person.

Since you are low on money, you would probably call your parents collect. They are very likely accustomed to receiving your calls collect anyway.

All you need to do is ask the operator to let you know when the call is completed what the time and charges are for the call. When you finish making all the calls, you will have a record of exactly how much and how long each call was. You could wait until you receive your monthly telephone bill, but the organization requested the time and charges to be turned in as soon as possible.

USING THE TELEPHONE

TEST

1. Match terms on the right to the correct definition on the left placing your answer in the space provided.

   _____a. A reference book consisting of three main parts: a call guide, an alphabetical section and a classified section

   _____b. A three digit number assigned to a particular telephone area

   _____c. Yellow pages which list businesses alphabetically according to products or services

   _____d. The front pages of the directory containing long distance information, area codes, emergency numbers, and general information.

   _____e. Residence and business customers listed alphabetically in special sections or together.

   1. Area code
   2. Call Guide
   3. Alphabetical Section
   4. Telephone Directory
   5. Classified Section

2. Discuss the use of good telephone techniques in business situations.

3. Name five good telephone techniques

   a.

   b.

   c.

   d.

   e.

4. Describe four main types of telephone calls

   a.

   b.

   c.

   d.

d.

5. Complete the telephone message accurately.

Receptionist: "Good morning, Union Insurance Company, Ms. Jenson.

Ms. Jones: "Mr. John Sanders, please."

Receptionist: "Mr. Sanders is out right now. May I have him return your call?"

Ms. Jones: "Yes. Please have him call Jane Jones at 374-0411. extension 45."

Receptionist: "That is, 374-0411, extension 45?"

Ms. Jones: "Yes, that is correct."

Receptionist: "I'll have Mr. Sanders call you, Ms. Jones. I expect him after 3 p.m."

MESSAGE

DATE ______________ 19____ TIME ____________ a.m. p.m.

TO ____

WHILE YOU WERE OUT

NAME ____

OF ____

Phone ______________________ Ext. ____________

Telephoned	___	Please call	___
Called to see you	___	Will call again	___
Wants to see you	___	Rush	___
Returned your call	___	Please call ___ a.m. ___ p.m.	

Message

____

____

____

____

____

6. List the three sections of the telephone directory.

   a.

   b.

   c.

7. Tell what section of the telephone directory you would locate the following information:

   ____________________ a. Mr. Jerry Jackson

   ____________________ b. A local hospital

   ____________________ c. Number for directory assistance

   ____________________ d. Fire department

   ____________________ e. The Blue Jeans Store

   ____________________ f. A Mexican restaurant

8. Tell how to place the following long distance calls by writing the correct sequence of numbers you would dial and tell what type of call should be made. (such as Conference, Person-to-Person, etc.)

   ____________________ a. Your grandmother in Henderson, Kentucky is expecting a call from you. The phone number is 719-7015, area code 502.

   ____________________ b. You are away at summer camp. You are suppose to call your parents at home and charge the call to your home phone. The area code for Arkansas is 501; use your home phone number.

   ____________________ c. You are calling a friend in Brooksville, Florida. You are not sure what time he gets home from school. The number is 552-8170, area code 904.

USING THE TELEPHONE

ANSWERS TO TEST

1. a. 4
   b. 1
   c. 5
   d. 2
   e. 3

2. a. Answer promptly
   b. Identify yourself
   c. Hold receiver to mouth
   d. Speak clearly & pleasantly
   e. Plan outgoing calls
   f. Record important information

3. No matter how small your job might be, you are the business when you are talking to someone on the other end of the line. You are a powerful influence in business affairs.

4. a. Person-to-person call--A person-to-person call is placed when you desire to talk to a particular person or extension phone.

   b. Conference call--A conference call is placed so that you can talk with several people in different places at the same time.

   c. Station-to-station--A station-to-station call, sometimes called Direct Distance Dialing (DDD), is placed when you wish to talk to anyone who answers.

   d. Collect call--To call "collect," the person or firm you are calling must agree to pay the charge.

5.

DATE Current 19_____ TIME 10 [✓ a.m.] p.m.

TO Mr. John Sanders

WHILE YOU WERE OUT

NAME Miss Jane Jones

OF ____________________

PHONE 374-0411 Ext. 45

Telephoned ____
Called to see you ____
Wants to see you ____
Returned your call ____
Please call ✓
Will call again ____
Rush ____
Please call ____ a.m. ____ p.m.

MESSAGE

____

____

____

6. a. Alphabetical section
   b. Classified section
   c. Call guide

7. a. Alphabetical
   b. Classified
   c. Call guide
   d. Alphabetical or call guide
   e. Alphabetical
   f. Classified

8. a. 5-502-715-7015
   Station to station
   b. 0-501-+ student's home phone number
   Collect
   c. 0-904-552-8170
   Person-to-person

(Suggested Time--3-5 Class Periods)

CALCULATING MACHINES

UNIT OBJECTIVE

After completion of this unit, the student should be able to use the ten-key and calculating machines with correct hand position without looking at the machine. This knowledge will be evidenced through demonstration and by scoring 85 percent on the unit test.

SPECIFIC OBJECTIVES

After completion of this unit, the student should be able to:

1. List and describe three different types of machines.
2. Match the key to its symbol.
3. List five occupations where calculator operators are required.
4. Identify the major parts of the ten-key machine.
5. Describe the placement of the fingers on an adding machine.
6. Demonstrate the proper use of the ten-key using the rhythamatic touch.
7. Calculate problems using the machine.

CALCULATING MACHINES

SUGGESTED ACTIVITIES

I. Instructor:

   A. Provide student with objective sheet

   B. Provide student with information, assignment, and job sheets

   C. Make transparencies

   D. Discuss unit and specific objectives

   E. Discuss information and assignment sheets

   F. Demonstrate and discuss the procedures outlined in the job sheets

   G. Have a bulletin board display of machines

   H. Give test

II. Student:

   A. Read objective sheet

   B. Study information sheets

   C. Complete assignment and job sheets

   D. Take test

INSTRUCTIONAL MATERIALS

I. Included in this unit:

   A. Objective sheet

   B. Information sheets

   C. Transparency master

      1. TM 1--Placement of fingers

   D. Assignment sheets

E. Job sheet

F. Test

G. Answers to test

CALCULATING MACHINES

INFORMATION SHEET

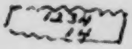
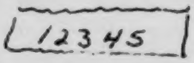
I. Different types of machines

A. Ten key--A machine that adds and subtracts with a tape.

B. Printing calculator--A machine that adds, multiplies, divides and subtracts with a tape.

C. Electronic calculator--A machine that adds, multiplies, divides, and subtracts electronically with a display of the numbers rather than a tape.

II. Keys and Use

A.	Clear	c
B.	Add	+
C.	Subtract	-
D.	Divide	÷
E.	Repeat	R
F.	Multiply	x
G.	Total	T
H.	Number Keys	1 2 3 4 5 6 7 8 9 0
I.	Tape 	
J.	Display	

III. Occupations where calculator operations are required.

A. Adding machine operator

B. Bookkeeper

C. Teacher

D. Secretary

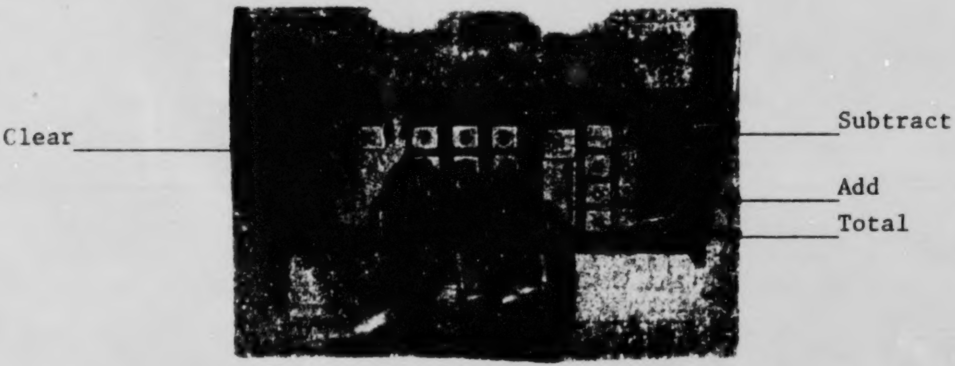
E. Real estate salesperson

F. Salesperson

IV. Parts of the ten-key machine

- A. Number keys
- B. Clear key
- C. Function keys
    - 1. Add
    - 2. Subtract
- D. Total
- E. Subtotal

PLACEMENT OF FINGERS



Rules for Rhythmatic Touch

A. Place the fingers on the home row of keys: index finger on the 4, second finger on the 5, third finger on the 6.

B. Curve the thumb so that it is over the left hand portion of the zero key.

C. Extend the little finger so that it is over the plus bar.

D. Use index finger to depress 1, 4, and 7 keys.

E. Use second finger to depress 2, 5, 8, and double zero keys.

F. Use third finger to depress 3, 6, 9, and triple zero keys.

G. Use thumb to depress single zero key.

H. Hold head still, keeping eyes on the media.

I. Sit up straight but not rigid, keeping your eyes on the media. Read the number as you would write it, from left to right.

CALCULATING MACHINES

Assignment Sheet #1

Read figures from the media. (Don't whisper the amounts while reading them.)

Begin setting the amount on the keyboard as you read it. (Don't hesitate between reading the number and setting it on the keyboard; a split second delay may allow the number to escape your mind.)

Depress the key with the correct finger. (Don't get into the habit of using the wrong finger on a key; this will cost you time later on.)

Use your left hand to turn the media, such as checks, or to follow a column of figures to be added, such as in a ledger. (Don't stiffen by pressing on the media or desk with your left hand; it will interfere with the keyboard rhythm you have acquired.)

CALCULATING MACHINES

JOB SHEET #1

Add the following columns:

5.55
5.55
6.66
6.66
4.44
4.44
5.55
5.55

5.66
5.66
5.54
5.54
4.55
4.66
6.64
4.56

5.45
5.65
4.54
4.65
6.46
6.44
6.46
6.46

50
40
60
60
50
60
40
40

5.64
6.54
6.40
4.60
5.60
6.60
6.54
4.50

55
58
55
52
55
58
52
25
82
55
22
88

5.55
5.25
2.55
5.22
2.22
5.55
5.25
2.52
5.55
2.22
5.52
2.25

5.50
2.20
8.80
8.20
2.80
2.50
8.50
5.50
5.55
5.85
5.88
5.22

4.44
4.14
4.11
1.11
4.44
4.14
1.41
1.44

4.44
4.11
4.77
7.74
1.14
4.17
7.14
4.44

4.40
1.10
7.70
7.10
1.70
1.40
7.40
4.40

4.44
1.41
7.47
7.17
1.77
1.47
7.11
4.44

6.33
6.36
6.63
3.36
6.66
3.33
6.36
3.66

6.66
6.99
6.96
6.36
6.39
3.96
3.69
9.36

6.90
9.30
6.90
6.30
3.30
3.90
6.93
6.60

5.50
5.05
4.50
4.06
4.40
4.04
5.05
5.04

9.59
3.73
3.83
5.35
6.76
9.91
9.29
3.43

5.55
9.00
7.53
1.59
5.39
5.09
3.12
2.09

3.27
5.91
4.39
6.89
7.23
4.60
9.93
3.98

2.09
7.03
3.12
1.80
5.09
2.09
5.39
3.12

7.23
7.03
3.12
1.80
5.09
2.09
5.39
4.62

7.21
7.56
1.41
3.79
6.81
6.96
1.93
4.97

8.91
1.23
3.79
6.91
6.96
2.91
4.97
7.83

3.81
6.72
3.98
4.89
2.84
1.20
4.92
5.03

5.50
5.68
5.60
6.83
1.07
5.30
2.00
5.00

1.50
5.35
2.91
7.46
3.51
4.97
4.21
1.05

97.88
78.99
89.77
78.55
78.55
89.66
98.74
87.44

90
500.98
74.56
500.89
75
85
95
77.97

585.58
595.59
575.57
78.56
987.65
89.54
7.46
9807.00

11.21
22.12
33.23
36.52
25.41
15.63
35.42
31.64

141.14
252.55
3636.63
1.20
3.21
352.34
333.21
300.25

1889.89	1343.40	459.85	605.25	163.40	32678.59
3454.53	5682.13	652.30	9.93	575.00	25411.75
1233.22	559.13	106.40	49.60	607.75	59123.89
7788.99	4345.20	556.00	175.17	745.60	19299.72
7897.89	343.46	159.00	981.40	125.97	32650.85
1231.23	91.00	375.23	299.55	591.53	56872.53
3344.55	1.23	969.52	171.30	38.79	33011.00

Subtraction:

2354	643	1,864	7,598	2,673	778
-148	-187	-1,600	-1,763	-1,989	-555

953	633	1999	2,583	2,985	924
-23	-414	-841	-1,899	-1,501	-258

3,345	841	888	7,093	3344	9,988
-1,975	-740	-654	-1,889	-1122	-7,766

76.43	867.52	3672.46	800.75	632.22	23
-9.64	-809.43	-463.00	-245.40	-529.33	-11

148.76	475.67	66.50	187.11	246.18
93.18	864.43	276.91	-68.03	-34.22
-12.50	95.00	-9.43	144.87	1723.33
6.37	168.34	194.87	-27.19	-270.06
115.00	236.55	-243.66	73.63	-46.10
-69.34	-200.68	81.58	501.42	455.34
.65	- 86.75	-126.00	116.88	106.69
-25.00	-144.99	2873.51	-59.25	118.50

Division:

486 ÷ 37 =

563 ÷ 409 =

1655 ÷ 947 =

79 ÷ 56 =

301 ÷ 116 =

554 ÷ 386 =

6059 ÷ 4193 =

6841 ÷ 259 =

3500 ÷ 295 =

764 ÷ 77 =

Multiplication:

3146 x .25 =

.43 x 5243 =

56 x 467 =

101 x 3894 =

68 x 13 =

688 x 43 =

1046 x 18 =

6235 x 20 =

46 x 3519 =

131 x 14668 =

CALCULATING MACHINES

ANSWERS TO JOB SHEET

Addition:

44.40 42.81 46.11 400 46.42 657 49.65 66.50

25.23 37.95 35.20 35.28 42.69 50.37 50.13 37.64

51.89 39.36 46.20 29.73 36.37 40.64 43.51 33.39

36.98 30.96 699.58 1157.85 12,726.95 211.18 5020.53

26840.30 12365.55 3278.30 2292.20 2848.04 259048.33

Subtraction:

2206 456 264 5835 684 223

930 219 1158 684 1484 666

1370 101 234 5204 2222 2222

66.79 58.09 3209.46 555.35 102.89 12

257.12 1407.57 3114.28 869.44 2299.66

Division

13.14
1.38
1.75
1.41
2.59

1.44
1.45
26.41
11.86
9.92

Multiplication:

786.5
2254.49
26152
393294
884

29584
18828
124700
161874
1921508

CALCULATING MACHINES

TEST

1. List and describe three different types of machines.

a.

b.

c.

2. Match the key to its symbol.

_____1. ÷	a. Clear
_____2. x	b. Add
_____3. +	c. Subtract
_____4. -	d. Divide
_____5. R	e. Repeat
_____6. T	f. Multiply
_____7. c	g. Total

3. List five occupations where calculator operators are required.

a.

b.

c.

d.

e.

4. Identify the major parts of the ten-key machine.

a.

b.

c.

d.

e.

f.

5. Demonstrate your knowledge of the machine by doing the following:

721	891	586	100	2987	1230	26511	89
756	124	293	255	94	374	219	21
141	379	658	735	135	21	61	33
193	684	725	178	2111	3122	5	44
472	197	402	953	1002	1142	2182	55
583	238	617	274	7	23	78	66
351	465	321	915	6742	5128	914	77
421	837	2096	742	35	20	98765	81

567	876	1974	9876	9211	4231	1753	9782
-98	-215	-852	-9215	-77	-1235	-214	-345

CALCULATING MACHINES

ANSWERS TO TEST

1. a. Ten-key--A machine that adds and subtracts with a tape.

   b. Printing calculator--A machine that adds, multiplies, divides and subtracts with a tape.

   c. Electronic calculator--A machine that adds, multiplies, divides, and subtracts electronically with a display of the numbers rather than a tape.

2. 1. d

   2. f

   3. b

   4. c

   5. e

   6. g

   7. a

3. a. Adding machine operator
   b. Bookkeeper
   c. Teacher
   d. Secretary
   e. Real estate salesperson
   f. Salesperson

4. a. Number keys
   b. Subtract
   d. Add
   e. Repeat
   f. Subtotal

5. 3638 3815 5698 4152 13113 11060 128735 466

   469 661 1122 661 9134 2996 1539 9437

(Suggested Time--4-6 Class Periods)

ALPHABETICAL FILING

UNIT OBJECTIVE

After completion of this unit, the student should be able to file names of persons in alphabetical order. This knowledge will be evidenced through demonstration and by scoring 85 percent on the unit test.

SPECIFIC OBJECTIVES

After completion of this unit, the student should be able to:

1. Match terms associated with filing to the correct definitions.
2. List three occupations that commonly require filing skills.
3. List four filing systems.
4. Index into units a name to be filed.
5. Index names,
6. Arrange names in proper alphabetical order for filing, using basic filing rules for the alphabetical system.

ALPHABETICAL FILING

SUGGESTED ACTIVITIES

I. Instructor:

- A. Provide students with objective sheets
- B. Provide students with information and assignment sheets
- C. Discuss unit and specific objectives
- D. Discuss information and assignment sheets
- E. Introduce unit by explaining the terminology provided on the information sheet
- F. Give test

II. Student:

- A. Read objectives
- B. Study information sheet
- C. Complete assignment sheets
- D. Take test

INSTRUCTIONAL MATERIALS

I. Included in this unit:

- A. Objective sheet
- B. Information sheet
- C. Assignment sheets
    - 1. Assignment sheet #1--Indexing
    - 2. Assignment Sheet #2--Arranging in Alphabetical Order
- D. Test
- E. Answers to test

II. References:

A. J. Frank Dame, Arthur S. Patrick, and Robert L. Grubbs, Exploratory Business. McGraw-Hill Book Company, 1975.

B. Simon A. Duchan and Robert A. Schultheis. Filing Personal Names. South-Western Publishing Company, 1975.

ALPHABETICAL FILING

INFORMATION SHEET

I. Terms and definitions

  A. Filing--A system of arranging and storing business paper, cards, forms, catalogs, and other items in a neat, orderly, and efficient manner so that they may be located quickly when they are needed

  B. Alphabetical Order--Material arranged in the same order as the alphabet, or ABC order

  C. Indexed Order--Names that are arranged so that the last name comes first, the first names second, and the middle name or initial last

  D. Unit--A part of a name
  (NOTE: The last would be one unit.)

II. Occupations which require filing skills

  A. Clerk typist

  B. Secretary

  C. Receptionist

III. Filing systems

  A. Numerical

  B. Geographical

  C. Alphabetical

  D. Subject

ALPHABETICAL FILING

ASSIGNMENT SHEET #1

INDEXING

Index the unarranged names below using the following rules:

A. Unit I--person's last name

B. Unit II--person's first name

C. Unit III--person's middle name or intitial

Unarranged names	Indexing Order		
	Unit 1	Unit 2	Unit 3
1. Robert Louis Sinclair			
2. Richard Lewis			
3. Bernice Louise Jones			
4. Wanda Sue Tallchief			
5. James Lee Malcolm			
6. Gloria Lee McDonald			
7. John Q. Smith			
8. James Van Ness			
9. Mary Smith			
10. Marilyn Joy Durham			

ALPHABETICAL FILING

ANSWER SHEET FOR ASSIGNMENT SHEET #1

Unit 1	Unit 2	Unit 3
Sinclair	Robert	Louis
Lewis	Richard	
Jones	Bernice	Louise
Tallchief	Wanda	Sue
Malcolm	James	Lee
McDonald	Gloria	Lee
Smith	John	Q.
Van Ness	James	
Smith	Mary	
Durham	Marilyn	Joy

ALPHABETICAL FILING

ASSIGNMENT SHEET #2

ALPHABETICAL ORDER

File the names on page 8 in alphabetical order using the following basic filing rules.

A. Arrange a person's name in order of units.

(NOTE: Unit 1 first, Unit 2 second, Unit 3 third.)

Example:		Unit 1	Unit 2	Unit 3
	Ann M. Benson	Benson	Ann	M.

B. If Unit 1 is the same on two entries of a person's name, Unit 2 determines the filing order.

Example:		Unit 1	Unit 2	Unit 3
	Henry Joe Jones	Jones	Henry	Joe
	John Harris Jones	Jones	John	Harris

C. If unit 1 and unit 2 are the same, unit 3 determines the filing order.

(NOTE: If unit 3 starts with the same letters, go to the second letter or compare the letters until a difference is found. If both middle names start with the same letter, but one is a full name and the other is only an initial, the initial will come first.)

D. Prefixes in the last names (such as de, Mc, Mac) are considered as part of the last name (Unit 1) and are not considered a separate filing unit.

Example:		Unit 1	Unit 2
	Sue McGraw	McGraw	Sue

Unarranged Names		Arranged Names	
	Unit #1	Unit #2	Unit #3
Joan C. Lusk	____________	____________	____________
Mary E. Thomason	____________	____________	____________
R. V. Henley	____________	____________	____________
Gerald Kiger	____________	____________	____________
Hal Cooper	____________	____________	____________
Helen Sue Patterson	____________	____________	____________
Gloria De Haven	____________	____________	____________
Penny McMurray	____________	____________	____________
Virginia Fouse	____________	____________	____________
James Fouse	____________	____________	____________

Arrange the above names in alphabetical order

____

____

____

____

____

____

____

____

____

____

ALPHABETICAL FILING

ANSWER SHEET FOR ASSIGNMENT SHEET #2

Unit #1	Unit #2	Unit #3
Cooper	Hal	
De Haven	Gloria	
Fouse	James	
Fouse	Virginia	
Henley	R.	V.
Kiger	Gerald	
Lusk	Joan	C.
McMurray	Penny	
Patterson	Helen	Sue
Thomason	Mary	E.

Cooper, Hal
De Haven, Gloria
Fouse, James
Fouse, Virginia
Henley, R. V.
Kiger, Gerald
Lusk, Joan C.
McMurray, Penny
Patterson, Helen Sue
Thomason, Mary E.

ALPHABETICAL FILING

TEST

1. Match terms on the right to the correct definition on the left placing your answer in the space provided.

_____a. Material arranged in the same order as the alphabet or ABC order

_____b. A part of a name

_____c. A system of arranging and storing business papers, cards forms, catalogs, and other items in a neat, orderly, and efficient manner so that they may be located quickly when they are needed

_____d. Names that are arranged so that the last names come first, the first names come second, and the middle name or initial last

1. Indexed Order
2. Filing
3. Alphabetical Order
4. Unit

2. List three occupations that commonly require filing skills.

a.

b.

c.

3. List four filing systems.

a.

b.

c.

d.

4. Index into units a name to be filed by labeling the parts below using the numbers 1, 2, 3.

a. _______________ Unit 1

b. _______________ Unit 2   Sarah Helen Henderson

c. _______________ Unit 3

5. Index the following unarranged names.

	Unit 1	Unit 2	Unit 3
Betty Karen McDaniel			
Linda Faye Shireman			
John Robert Evans			
Ruth A. Bennett			
Randy Floyd Briggs			
Patricia K. Jones			
B. Lynn Boyd			
Vicki Sue Pollard			
John R. Allen			
Joe E. Mitchell			

6. Arrange the above names in proper filing order.

ALPHABETICAL FILING

ANSWERS TO TEST

1. a. 3 c. 2
   b. 4 d. 1

2. a. Clerk typist
   b. Secretary
   c. Receptionist

3. a. Numerical
   b. Geographical
   c. Alphabetical
   d. Subject

4. a. Henderson
   b. Sarah
   c. Helen

5.

Unit 1	Unit 2	Unit 3
McDaniel	Betty	Karen
Shireman	Linda	Faye
Evans	John	Robert
Bennett	Ruth	A.
Briggs	Randy	Floyd
Jones	Patricia	K.
Boyd	Lynn	B.
Pollard	Vicki	Sue
Allen	John	R.
Mitchell	Joe	E.

6. Allen, John R.
   Bennett, Ruth A.
   Boyd, B. Lynn
   Briggs, Randy Floyd
   Evans, John Robert
   Jones, Patricia K.
   McDaniel, Betty Karen
   Mitchell, Joe E.
   Pollard, Vicki Sue
   Shireman, Linda Faye

(Suggested Time--5-10 Class Periods)

SHORTHAND*

UNIT OBJECTIVE

After completion of this unit, the student should be able to transcribe sentences containing shorthand characters, brief forms, and phrases. The student should be able to read and write shorthand sentences and to be able to discuss careers that require shorthand skills. This knowledge will be evidenced through demonstration and by scoring 85 percent on the unit test.

SPECIFIC OBJECTIVES

After completion of this unit, the student should be able to:

1. Match terms associated with shorthand to the correct definition.
2. Write fifteen shorthand characters.
3. Write words using shorthand characters.
4. Write six brief forms.
5. Write eight phrases.
6. Write seven punctuation marks.
7. Write sentences in shorthand.
8. Name two careers that require shorthand skills.
9. Demonstrate the transcription of sentences written in shorthand.

---

*This unit could be adapted to any shorthand system. It is suggested that the shorthand system utilized in this unit be the same system as that taught in the high school business education program.

SHORTHAND

SUGGESTED ACTIVITIES

I. Instructor:

  A. Provide student with objective sheet

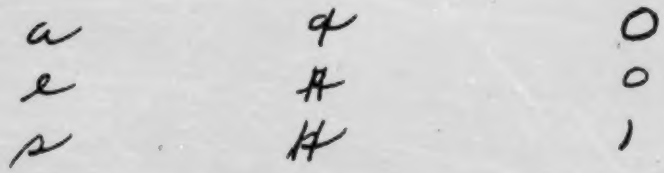
  B. Provide student with information and assignment sheets

  C. Discuss unit and specific objectives

  D. Discuss information and assignment sheets

  E. Explain and show examples of how shorthand characters were formed

  Example: Longhand Omit Shorthand



  F. Practice assignment sheets until desired proficiency

  G. Use a variety of teaching methods in teaching proficiency

  H. Invite a secretary or stenographer as a resource speaker

  I. Dictate a short business letter or memorandum and have students write the words, phrases, and brief forms they know in shorthand

  J. Have students write the word "for" in longhand for one minute while timing them; then have them write the brief form ")" (for) while timing them for one minute. This will allow the students to see how much faster shorthand is than longhand

  K. Give timed writings on stenographer careers

  L. Give test

  M. Reteach if necessary

II. Students:

  A. Read objective sheet

B. Study information sheets

C. Complete assignment sheets

D. Complete activities assigned by instructor

E. Take test

SHORTHAND

INSTRUCTIONAL MATERIALS

I. Included in this unit:

  A. Objective sheet

  B. Information sheets

  C. Assignment sheets

    1. Assignment Sheet #1--Write What You Hear
    2. Assignment Sheet #2--Write Shorthand Characters and Words
    3. Assignment Sheet #3--Write Shorthand Characters and Words
    4. Assignment Sheet #4--Review Shorthand Characters and Introduction to Shorthand Punctuation Marks
    5. Assignment Sheet #5--Write Shorthand Characters and Words
    6. Assignment Sheet #6--Write Shorthand Sentences
    7. Assignment Sheet #7--Write Shorthand Characters and Words
    8. Assignment Sheet #8--Read Shorthand Sentences
    9. Assignment Sheet #9--Write Shorthand Sentences and Characters
    10. Assignment Sheet #10--Write Shorthand Characters and Read Shorthand Sentences
    11. Assignment Sheet #11--Write Shorthand Characters and Words
    12. Assignment Sheet #12--Write Shorthand Brief Forms and Phrases

  D. Answers to Assignment Sheets

  E. Test

  F. Answers to Test

II. References:

A. Little Rock School District Business Exploratory Teachers, Business Exploratory Curriculum Guide, Little Rock, Arkansas, 1971.

B. Everett Harris, Project Chairman. Pre-Vocational Business and Office Guide. Charleston, West Virginia: Vocational Curriculum Laboratory, 1970.

III. Additional Materials:

A. Albert C. Fries and Dean Clayton, Timed Writings About Careers, 2nd Edition, Cincinatti, Ohio, South-Western Publishing Co., 1975.

B. Susan Glahn, Harry Huffman, Celestine Mongo, Clyde Welter. BO-CEC Business and Office Career Course Guide. Fort Collins, Colorado: Colorado State University, 1974.

SHORTHAND

INFORMATION SHEET

I. Terms and definitions

A. Transcribe--Writing from shorthand to longhand

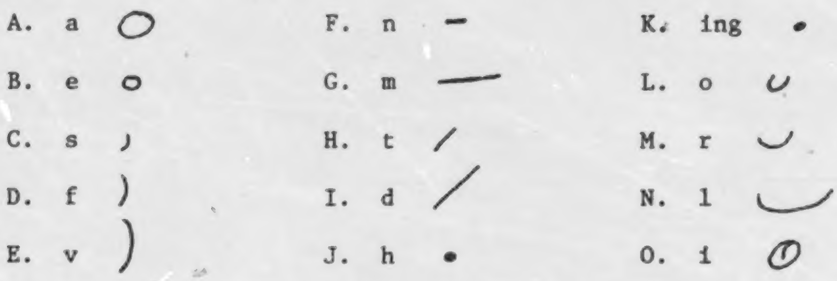
B. Dictate--Speaking or reading for a person

C. Brief forms--Short cuts for common words

D. Characters--Symbols that represent letters

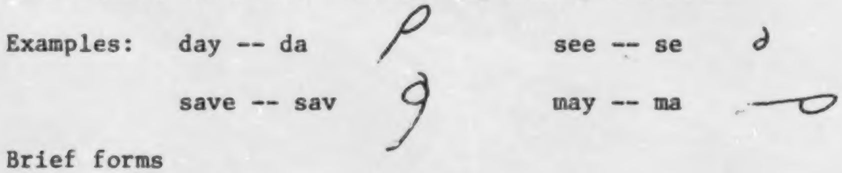
E. Phrases--Short cuts made from brief forms and words

II. Shorthand characters



A.	a	F.	n	K.	ing
B.	e	G.	m	L.	o
C.	s	H.	t	M.	r
D.	f	I.	d	N.	l
E.	v	J.	h	O.	i

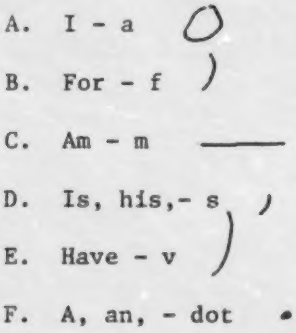
III. Basic shorthand rule: "Write only what you hear."



Examples: day -- da   see -- se

save -- sav   may -- ma

IV. Brief forms



A. I - a

B. For - f

C. Am - m

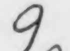
D. Is, his,- s

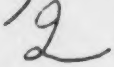
E. Have - v

F. A, an, - dot

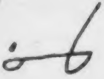
INFORMATION SHEET

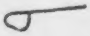
V. Phrases

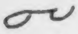
A. I have 

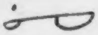
B. I feel 

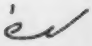
C. He is

D. He made 

E. I am 

F. I know 

G. He may 

H. He wrote 

VI. Punctuation marks

A. Period

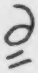
B. Question mark X

C. Paragraph

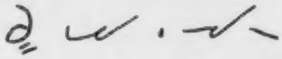
D. Parenthesis ( )

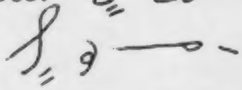
E. Dash =

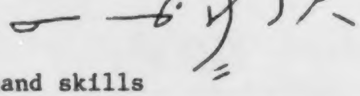
F. Hyphen =

G. Capital marks 

VII. Examples of sentences in shorthand

A. Fay wrote a note. 

B. Dave sees me. 

C. I am meeting Steve for tea. 

VIII. Two careers that require shorthand skills

A. Secretary

B. Stenographer

(Page 8) Handout

SHORTHAND

HANDOUT

INTRODUCTION TO STENOGRAPHIC OCCUPATIONS:

The student who is interested in shorthand, typing, and transcription, as well as other clerical activities, should investigate the stenographic occupations. Requirements for jobs include the following:

Secretary: Schedules appointments, gives information to callers, takes dictation, and otherwise relieves officials of clerical work and minor administrative and business details. Reads and routes incoming mail. Locates and attaches appropriate file to correspondence to be answered by employer. Takes dictation in shorthand or on stenotype machine and transcribes notes on typewriter, or transcribes from voice recordings. Composes and types routine correspondence. Files correspondence and other records. Answers telephone and gives information to callers or routes call to appropriate official and places outgoing calls. Schedules appointments for employer. Greets visitors, ascertains nature of business, and conducts visitors to employer or appropriate person.

Stenographer: Takes dictation in shorthand of correspondence, reports, and other matter, and transcribes dictated material, using typewriter. Performs variety of clerical duties, except when working in stenographic pool. May transcribe material from sound recordings.

Opportunities: The salary depends upon the geographic location as well as the skills obtained. Employees who begin in these jobs have an opportunity to advance to administrative and supervisory positions. Young men who begin in these positions have an even better opportunity to advance to administrative or supervisory positions.

SHORTHAND

ASSIGNMENT SHEET #1--WRITE WHAT YOU HEAR

Shorthand is simple compared to longhand. When you were in the first grade, you learned to print. When you finally arrived in the third grade, you learned cursive writing. When you write in longhand, some letters can be written as many or more than three different ways. For example, the letter "A" may be written A, a, a, or a. In shorthand, the letter is written only one way. So you should be able to learn to write shorthand more easily than you learned to write longhand.

To begin with, you write only what you hear. In the English language, many words contain letters that are not pronounced. For example, in the word see. Only the letters "se" are heard. In the word knee, only the letters "ne" are heard. So when you are writing shorthand, you will write only what you hear.

PROBLEM: In the blank at the left of the following words, write the letters that are actually pronounced:

__________day __________say __________team

__________save __________name __________stay

__________tea __________snow __________steam

__________ dough

SHORTHAND

ANSWERS TO ASSIGNMENT SHEET #1

da

sav

te

do

sa

nam

sno

tem

sta

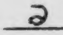
stem

SHORTHAND

ASSIGNMENT SHEET #2--WRITE SHORTHAND CHARACTERS AND WORDS

Now you are ready to put the symbols together to form some words just as you put letters together in longhand to form words. Take the word "see." Remember, you are going to write only what you hear.

s + e = see

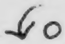
) + o = 

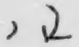
Now look at the words below. There are many words that can be written using the letters "a," "e," and "s." Before you write the word, spell the word in shorthand several times, then pronounce it as you look at the shorthand word. Write each word several times.

PROBLEM:

KEY	SHORTHAND SPELLING	SHORTHAND WORDS
say	sa	
see	se	
sees	ses	

A

E 

S 

In writing Gregg shorthand, symbols are used instead of letters. Most of these symbols are derived from the longhand letters. For example.

	Longhand	Omit	Shorthand	
A	a		◯	A
E	e		○	E
S	s		)	S

S is one of the most-used words in the English language. The shorthand sound for "S" is a short downward curve that looks like a comma. Since "S" often has the sound of "Z", the same stroke represents both sounds.

RECALL

A ◯ A big circle E ○ a small circle S-Z) a comma

SHORTHAND

ASSIGNMENT SHEET #3--WRITE SHORTHAND CHARACTERS AND WORDS

You are now ready to learn another character. The "F" is written in longhand like this, f. In shorthand part of the ~~f~~ is blocked out and written as a downward curve like this). It is written exactly like an "s" ( )) except it is about two and one-half times as big.

Example: s) f)

Be sure to write the "f" as a downward curve.

PROBLEM:

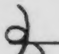
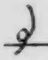
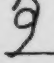
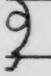
Write "s" and "f".

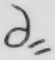
s f s f s f s f s f s f s

))

The next problem contains new words that are formed by using the letters you have learned. Combine the shorthand letters to make the shorthand words just as you combine longhand letters to make words.

PROBLEM:

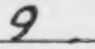
KEY	SHORTHAND SPELLING	SHORTHAND WORD	KEY	SHORTHAND SPELLING	SHORTHAND WORD
face	fas		fees	fes	
safe	saf		ease	es	
fee	fe		easy	ese	
safes	safs				

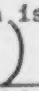
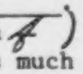
Compare the "a" and the "e" in fee Fay 

The two short upward strokes under the word "Fay" mean that the first letter of the words should be capitalized. Fay is a girl's name, and the "F" should be capitalized.

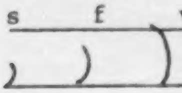
SHORTHAND

ASSIGNMENT SHEET #3--WRITE SHORTHAND CHARACTERS AND WORDS

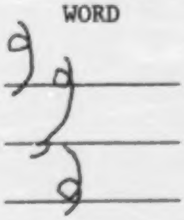
Compare ace  ease

The next letter you will learn is the "v". The shorthand symbol for the "V" is a big downward curve . It is adapted from the lonthand v. It is about twice as big as an f . It is written exactly like "s" and "f" except of course it is much longer and larger. Write these three symbols and compare the size of each.

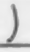
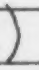
s f v s f v s f v s f v s



Now you can increase your shorthand vocabulary with the addition of the letter "v." Do exactly as you have in previous problems. Spell each word as it should be written in longhand, pronounce it as you look at the shorthand word, and then make several copies of the word.

KEY	SHORTHAND SPELLING	SHORTHAND WORD
Save	sav	
saves	savs	
vase	vas	

These are the letters you have learned in this lesson. Practice them several times until you find yourself at ease with them.

a e s f  v 

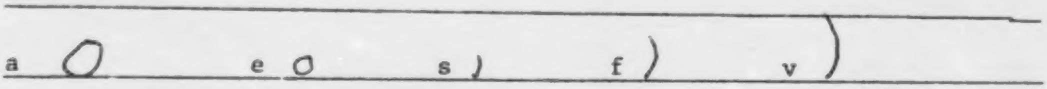
SHORTHAND

ASSIGNMENT SHEET #4--REVIEW SHORTHAND CHARACTERS AND INTRODUCTION TO SHORTHAND PUNCTUATION MARKS

First, review what you have learned in Lesson I.

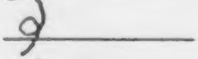
PROBLEM:

Write the shorthand character as many times as you can in the time provided.



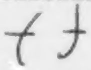
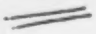
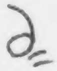
PROBLEM:

Write the following words as many times as you can. Don't forget to spell the word in shorthand and then pronounce it.

KEY	SHORTHAND SPELLING	SHORTHAND WORD	KEY	SHORTHAND SPELLING	SHORTHAND WORD
see	se		safe	saf	
say	sa		safes	safs	
ace	as		face	fas	
sees	ses		Fay	Fa	
fee	fe				

PUNCTUATION:

Gregg Shorthand punctuation marks are different from regular punctuation marks. Learn the following punctuation symbols.

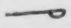
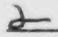
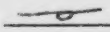
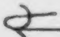
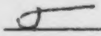
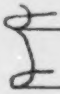
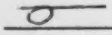
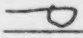
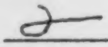
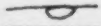
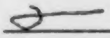
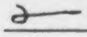
Period
Question Mark
Paragraph
 Parentheses
 Dash
Hyphen
 Capital Marks

SHORTHAND

ASSIGNMENT SHEET #5--WRITE SHORTHAND CHARACTERS AND WORDS

PROBLEM:

N and m can be used to make words to add to your shorthand vocabulary. (Remember to write only what you hear.)

KEY	SHORTHAND SPELLING	SHORTHAND WORD	KEY	SHORTHAND SPELLING	SHORTHAND WORD
knee	ne		me	me	
seen	sen		mean	men	
sane	san		aim	am	
vain	van		name	nam	
may	ma		fame	fam	
main	man		same	sam	
seem	sem				

NEW SYMBOLS

You are now ready to learn two new characters. The shorthand symbol for n is a short, straight line written on the line of your notebook pad; and the m is a straight line about two and one half times the size of n written on the line of your shorthand pad. Practice writing the n and m as many times as you can.

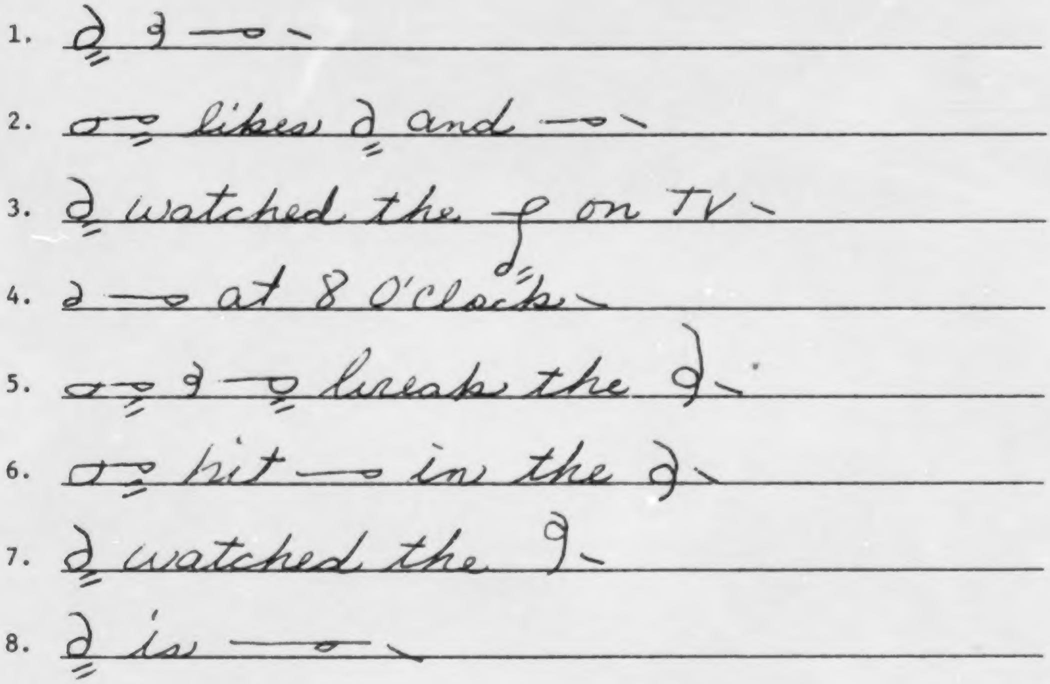
n — → —　　　　　　　　m —— → ——

SHORTHAND

ASSIGNMENT SHEET #6--READ SHORTHAND SENTENCES

READING PRACTICE:

Do you know that now with the help of a few words in longhand you can read complete sentences? In the exercise below, spell each shorthand word aloud as you read it. For example, Fa--Fay, ses--sees, me--me. At the end of the exercise you will find a key to each sentence. Refer to the key only if you cannot read the word.


1.
2. likes and
3. watched the on TV
4. at 8 O'clock
5. break the
6. hit in the
7. watched the
8. is

SHORTHAND

ANSWERS TO ASSIGNMENT SHEET #6

KEY:

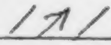
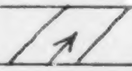
1. Fay sees me.
2. Amy likes Fay and me.
3. Fay watched the Navy on TV.
4. See me at 8 o'clock.
5. Amy sees May break the vase.
6. Amy hit me on the face.
7. Fay watched the safe.
8. Fay is mean.

SHORTHAND

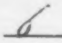
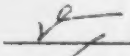
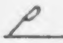
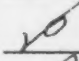
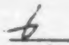
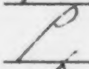
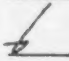
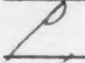
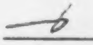
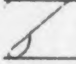
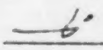
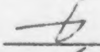
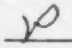
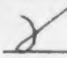
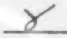
ASSIGNMENT SHEET #7--WRITE SHORTHAND CHARACTERS AND WORDS

NEW SYMBOLS

The shorthand symbol for T is a short, straight upward stroke. The shorthand symbol for D is an upward stroke about two and one half times the size of T. Write the t and d as many times as you can.

t  d 

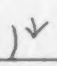
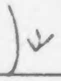
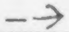
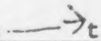
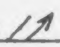
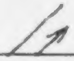
T and d can be joined to the characters previously learned to make new words. Spell the word in shorthand as you look at the shorthand word and then write the word in shorthand several times.

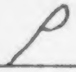
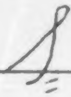
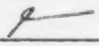
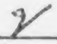
KEY	SHORTHAND SPELLING	SHORTHAND WORD	KEY	SHORTHAND SPELLING	SHORTHAND WORD
eat	et		steam	stem	
tea	te		stayed	stad	
neat	net		day	da	
need	ned		date	dat	
meet	met		aid	ad	
meeting	meting*		made	mad	
stay	sta		fade	fad	
seat	set				

* means ing. __________meet __________meeting

Now for a quick review of the characters you have learned so far.

PROBLEM: Practice writing the shorthand characters as many times as you can.

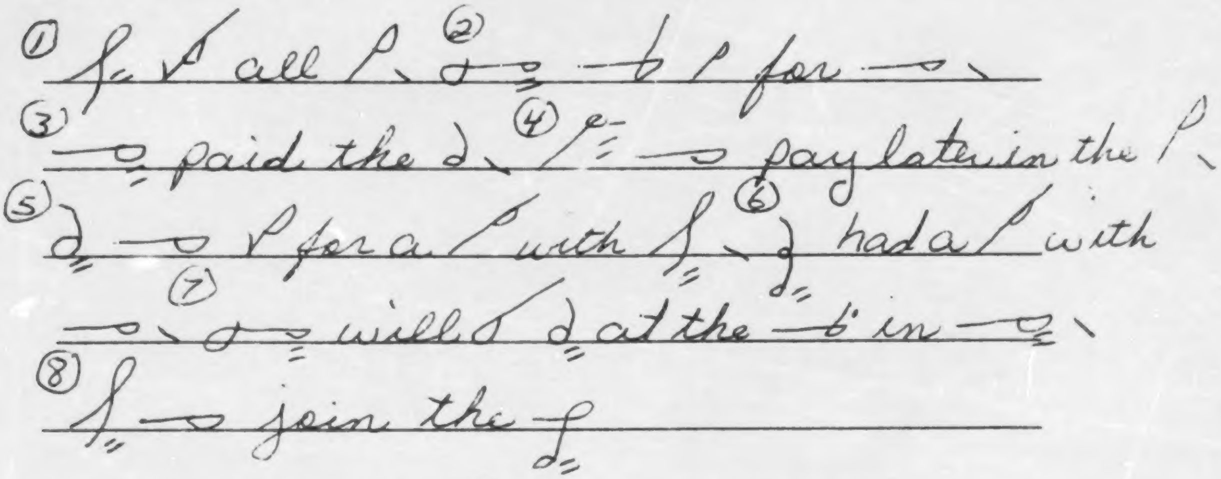
a e s f  v  n  m  t  d 

day  Dave  team  east 

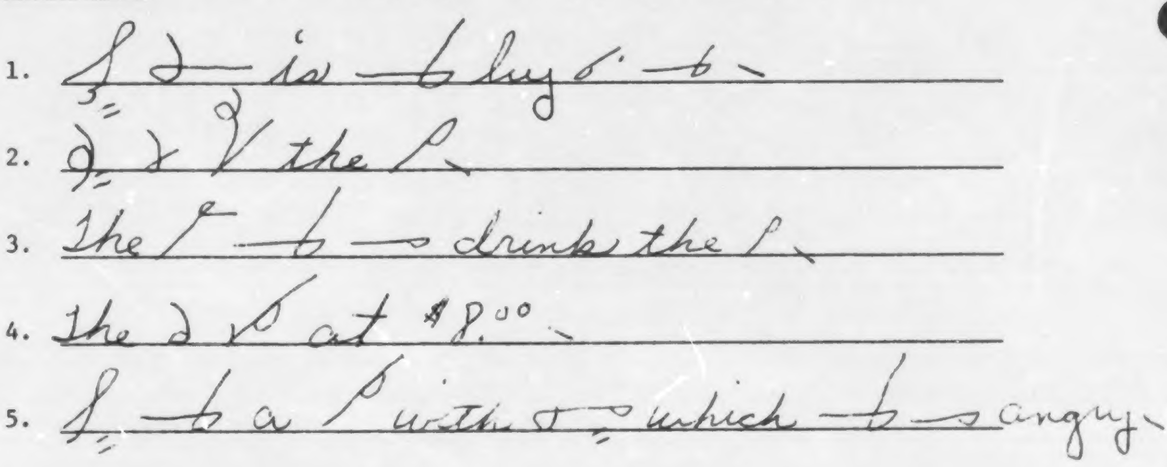
SHORTHAND

ASSIGNMENT SHEET #8--READ SHORTHAND SENTENCES

READING PRACTICE:


①
all
for
②
③
paid the
④
pay later in the
⑤
for a
with
⑥
had a
with
⑦
will
at the
in
⑧
join the

Bonus Work: Read the following sentences, spelling as you read.


1.
is
2.
the
3.
The
drink the
4.
The
at $8.00
5.
a
with
which
angry

SHORTHAND

ANSWERS TO ASSIGNMENT SHEET #8

KEY:

1. Dave stayed all day.
2. Amy made tea for me.
3. May paid the fee.
4. Dean may pay later in the day.
5. Fay may stay for a date with Dave.
6. Fifi had a date with me.
7. Amy will aid Fay at the meeting in May.
8. Dave may join the Navy.

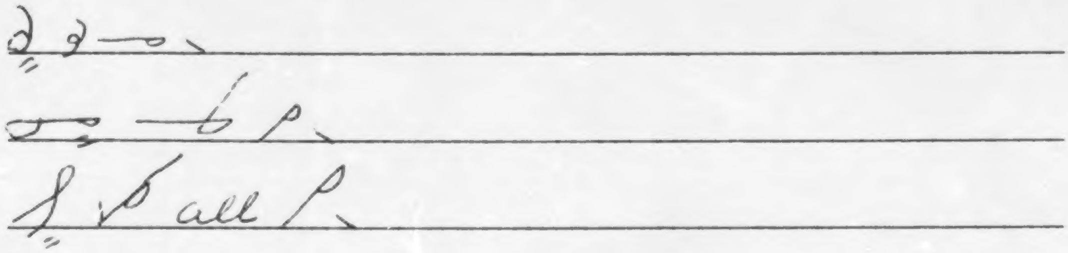
KEY:

1. Dave's fame is made by eating meat.
2. Fay's feat saved the day.
3. The dean made me drink the tea.
4. The fee stayed at $8.00.
5. Dave made a date with Amy which made me angry.

SHORTHAND

ASSIGNMENT SHEET #9--WRITE SHORTHAND SENTENCES AND CHARACTERS

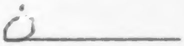
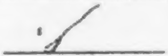
PROBLEM: Write the following sentences as your teacher dictates them.



NEW CHARACTER: H (.)

The longhand period (.) or the dot on the longhand i (i) is a useful shorthand character. You have already used it at the end of a word to mean ing. It is also used as the symbol for h. It is written above the vowel which follows it.

PROBLEM: Spell, pronounce, and write the following words beginning with h.

KEY	SHORTHAND SPELLING	SHORTHAND WORD	KEY	SHORTHAND SPELLING	SHORTHAND WORD
he	he		haste	hast	
hay	ha		heed	hed	
hate	hat		heeding	heding	
heat	het				

SHORTHAND

ANSWERS TO ASSIGNMENT SHEET #9

KEY:

Fay sees me.

Amy made tea.

Dave stayed all day.

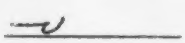
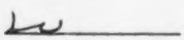
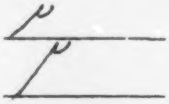
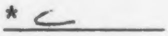
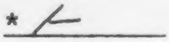
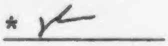
SHORTHAND

ASSIGNMENT SHEET #10--WRITE SHORTHAND CHARACTERS AND READ SHORTHAND SENTENCES

NEW CHARACTER: o (∪)

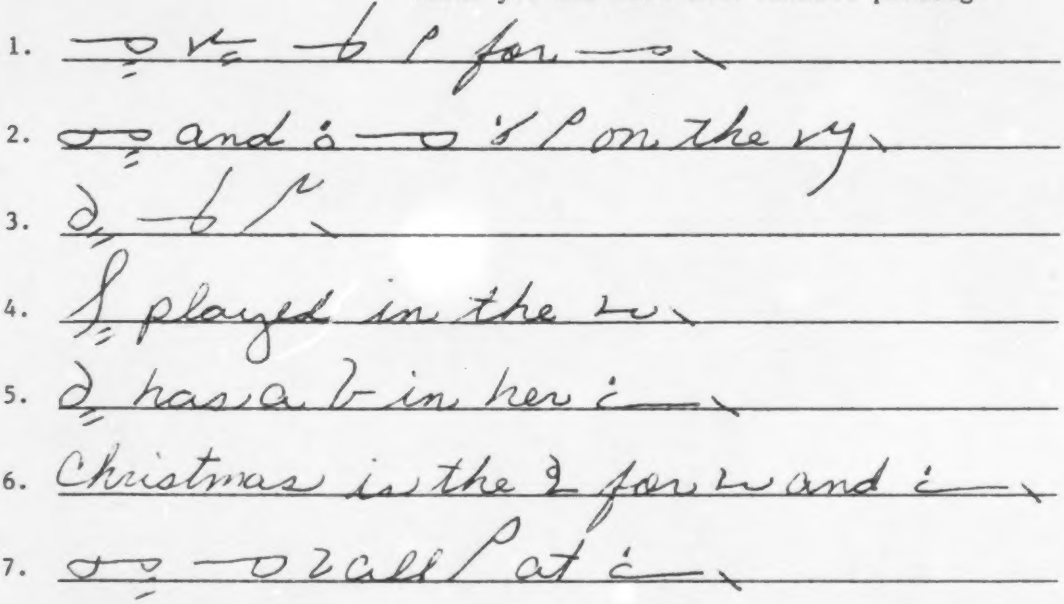
In longhand, the o is written o. The shorthand symbol takes part of the o and is written as a small deep hook (∪).

PROBLEM: The following are some o words. Spell, pronounce, and write them several times.

KEY	SHORTHAND SPELLING	SHORTHAND WORD	KEY	SHORTHAND SPELLING	SHORTHAND WORD
no	no		tow	to	
snow	sno		dough	do	
so	so		own	on	* 
foe	fo		tone	ton	* 
phone	fon		stone	ston	* 

*When an "o" comes before an n or m, the "o" is written on its side.

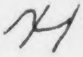
PROBLEM: READING PRACTICE Read the following sentences several times until you can read them without pausing.


1. for
2. and on the
3.
4. played in the
5. has a in her
6. Christmas is the for and
7. all at

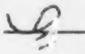
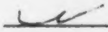
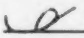
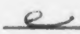
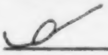
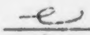
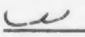
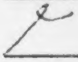
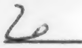
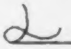
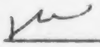
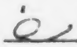
SHORTHAND

ASSIGNMENT SHEET #10--WRITE SHORTHAND CHARACTERS AND READ SHORTHAND SENTENCES

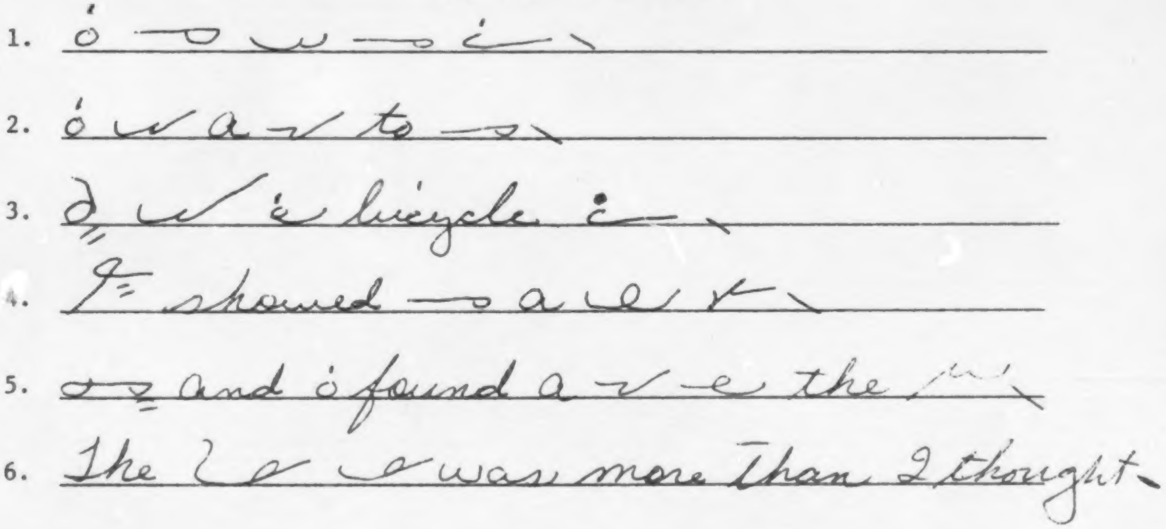
NEW CHARACTER: r (◡)

R is a very popular longhand letter. R is written in longhand In shorthand, only the last part of the  represents the r (◡). Write the shorthand symbol for r.

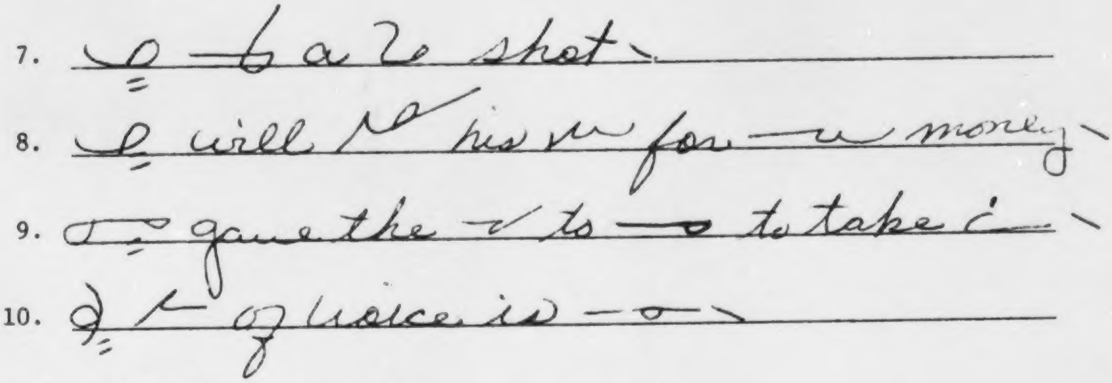
PROBLEM: Spell, pronounce, and write these words containing r several times.

KEY	SHORTHAND SPELLING	SHORTHAND WORD	KEY	SHORTHAND SPELLING	SHORTHAND WORD
Ray	Ra		wrote	rot	
rate	rat		ear	er	
raid	rad		near	ner	
row	ro		dear	der	
free	fre		fair	far	
store	stor		hair	har	

PROBLEM: READING PRACTICE: Read the following sentences until you can read without pausing.



SHORTHAND


7. a shot
8. will his for money
9. gave the to to take
10. of voice is

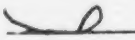
NEW CHARACTER: l (‿)

L is written in longhand l. In shorthand, part of the longhand l has been borrowed from the symbol l ‿. The shorthand symbol then is a long forward curve about three times as long as r.

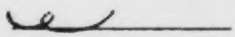
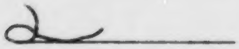
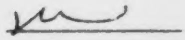
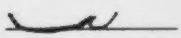
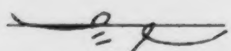
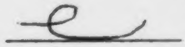
Write the l as many times as you can in the time provided.

1 ‿

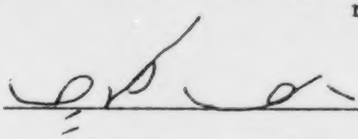
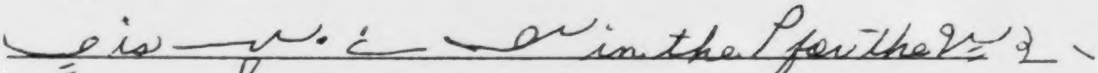
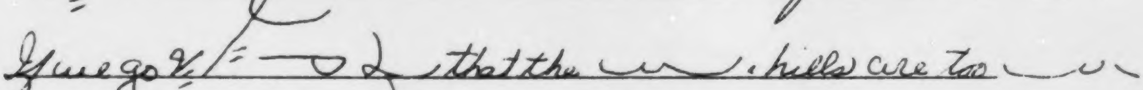
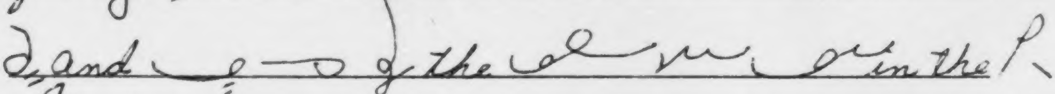
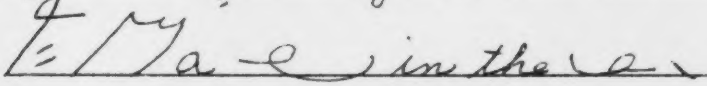
PROBLEM: Below are several words containing the l. Spell, pronounce, and write them in shorthand.

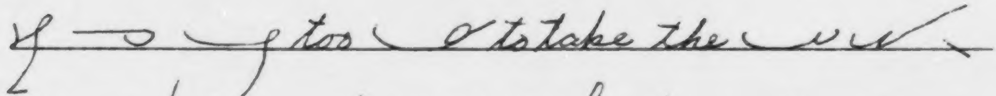
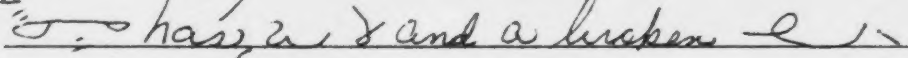
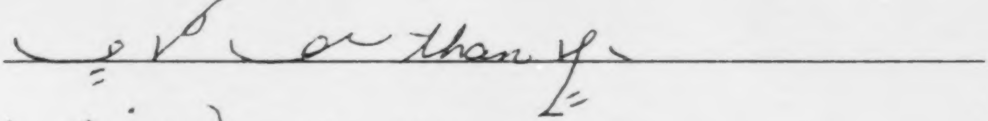
KEY	SHORTHAND SPELLING	SHORTHAND WORD	KEY	SHORTHAND SPELLING	SHORTHAND WORD
lay	la		late	lat	

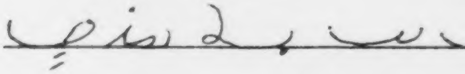
SHORTHAND

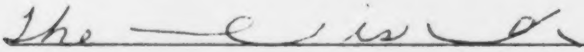
reel	rel		feel	fel	
fail	fal		stole	stol	
roll	rol		low	lo	
Lee	Le		nail	nal	
deal	del				

PROBLEM: READING PRACTICE Read the following sentences until you can read them without pausing.

1. 
2. 
is
in the
for the
3. 
If we go
that the
hills are too
4. 
and
the
in the
5. 

6. 
too
to take the
7. 
has
and a broken
8. 

9. 

10. 

SHORTHAND

ANSWERS TO ASSIGNMENT SHEET #10

KEY: 1. May Stone made tea for me. 2. Amy and he may heat tea on the stove. 3. Fay made dough. 4. Dave played in the snow. 5. Fay has a phone in her home. 6. Christmas is the season for snow and home. 7. Amy may sew all day at home.

KEY: 1. He may row me home. 2. He wrote a note to me. 3. Fay rode her bicycle home. 4. Dana showed me a rare stone. 5. Amy and he found a note near the door. 6. The freight rate was more than I thought. 7. Ray made a free shot. 8. Ray will trade his store for more money. 9. Amy gave the note to me to take home. 10. Fay's tone of voice is mean.

KEY: 1. Ray stayed late. 2. Lee is motoring home later in the day for the Easter season. 3. If we go East, Dale may feel that the rolling hills are too low. 4. Fay and Lee may visit the retail store later in the day. 5. Dane drove a nail in the rain. 6. Steven may leave too late to take the low road. 7. Amy has sore feet and a broken nail. 8. Lee stayed later than Steven. 9. Ray is feeling low. 10. The mail is late.

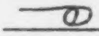
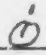
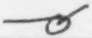
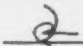
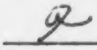
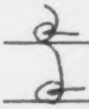
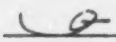
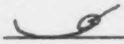
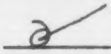
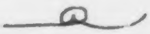
SHORTHAND

ASSIGNMENT SHEET #11--WRITE SHORTHAND CHARACTERS AND WORDS

NEW CHARACTER: i ( )

The i in shorthand is a large, broken circle. It has the sound of i in my, line, and night.

PROBLEM: Spell, pronounce, and write the following words as many times as you can in the time provided.

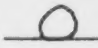
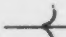
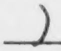
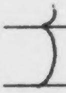
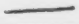
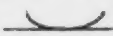
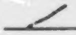
KEY	SHORTHAND SPELLING	SHORTHAND WORD	KEY	SHORTHAND SPELLING	SHORTHAND WORD
my	mi		high	hi	
might	mit		fine	fin	
tire	tir		vine	vin	
line	lin		light	lit	
side	sid		mile	mil	

SHORTHAND

ASSIGNMENT SHEET #12--WRITE SHORTHAND BRIEF FORMS AND PHRASES

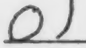
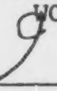
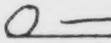
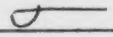
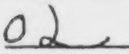
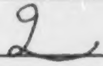
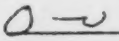
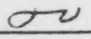
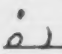
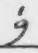
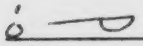
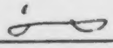
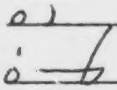
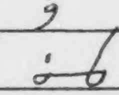
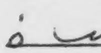
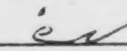
There are some words that occur over and over in our every day language. In Gregg Shorthand, these words have been shortened and are called brief forms. They are called brief forms because they are short cuts for writing the word. Six brief forms are listed below. Later lessons will contain more short cuts.

PROBLEM: Study the list carefully, then write the brief forms several times in the space provided.

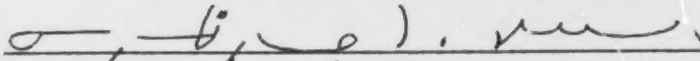
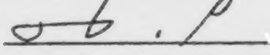
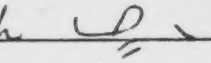
KEY	SHORTHAND SPELLING	SHORTHAND WORD	KEY	SHORTHAND SPELLING	SHORTHAND WORD
I	a		is, his	s	
for	f		have	v	
am	m		a, an	dot	
will, well	l		it, at	t	

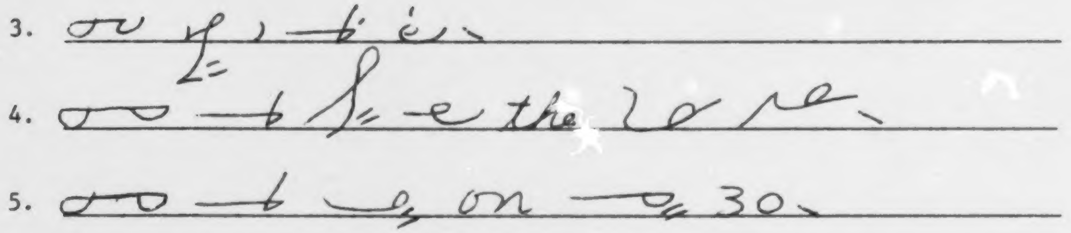
By using these short cuts (brief forms) for common words, much time can be saved in writing. Another short cut that saves writing time is to write two or more shorthand outlines together. This is called phrasing.

PROBLEM: Here are some phrases using the brief forms and other words you already know. Read, pronounce, spell and write the phrases in the time provided.

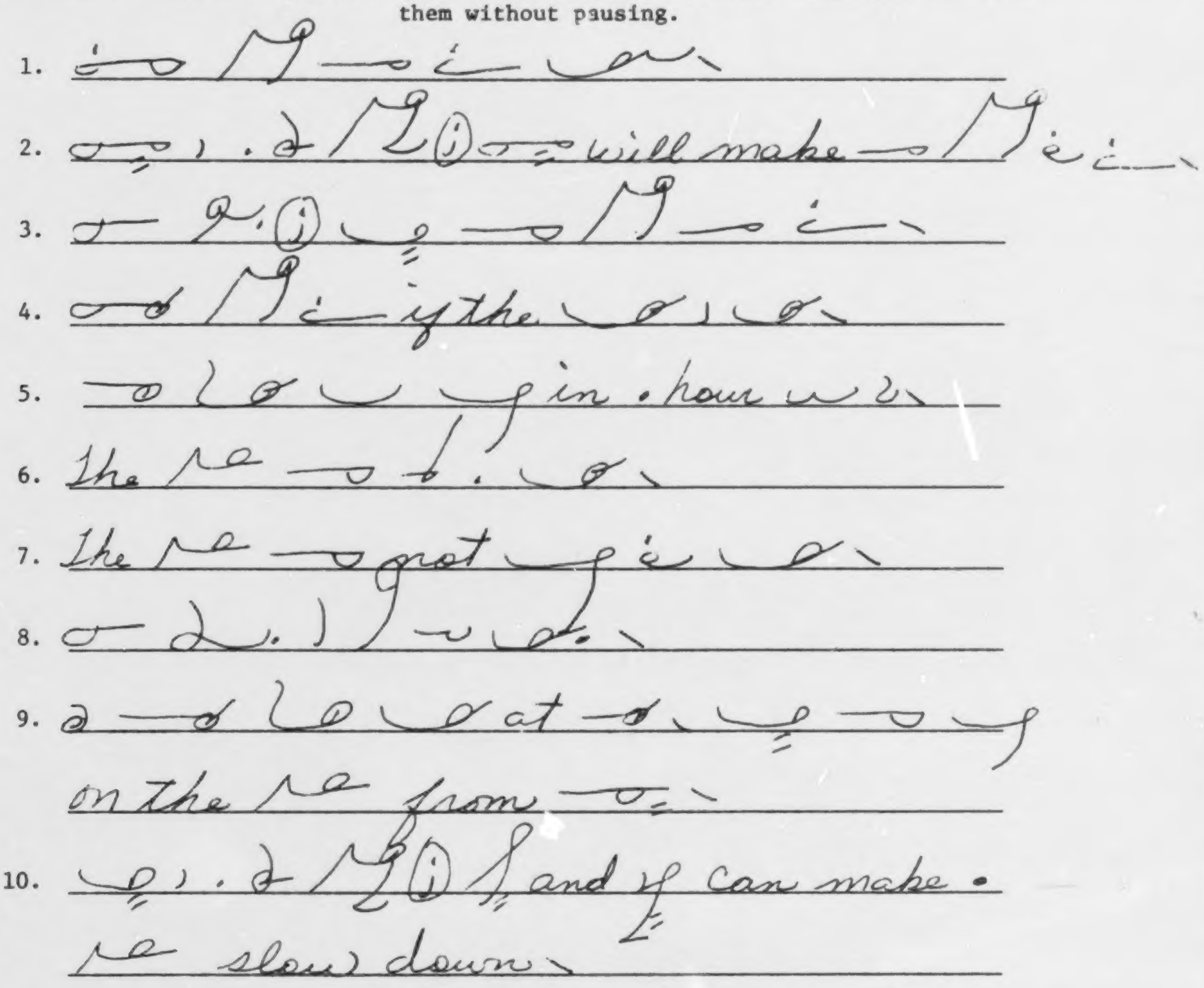
KEY	SHORTHAND SPELLING	SHORTHAND WORD	KEY	SHORTHAND SPELLING	SHORTHAND WORD
I have			I am		
I feel			I know		
he is			he may		
he made			he wrote		

PROBLEM: READING PRACTICE Read the following sentences until you can read them without pausing.

1. 
2.  with 


3.
4.
the
5.
on
30

PROBLEM: READING PRACTICE Read the following sentences until you can read them without pausing.


1.
2.
will make
3.
4.
if the
5.
in
hour
6.
The
7.
The
not
8.
9.
at
on the
from
10.
and
can make
slow down

SHORTHAND

ANSWERS TO ASSIGNMENT SHEET #12

KEY:

1. I am meeting Lee for a stroll.
2. I made a date with Ray.
3. I know Steven is meeting her.
4. I may meet Dave near the freight train.
5. I may meet Lee on May 30.

KEY:

1. He may drive me home later.
2. Amy is a fine driver; Amy will make me drive her home.
3. I am tiring; Lee may drive me home.
4. I might drive home if the light is right.
5. My flight will leave in an hour or so.
6. The train may need a light.
7. The train may not leave here late.
8. I am failing for I have no rating.
9. Si might fly late at night. Lee may leave on the train from Maine.
10. Ray is a fine driver; Dave and Steven can make a train slow down.

SHORTHAND

TEST

1. Match the terms on the right to the correct definitions on the left by placing the appropriate numbers in the blanks provided.

_____a. Writing from shorthand to longhand

_____b. Speaking or reading for a person

_____c. Short cuts for common words

_____d. Symbols that represent letters

_____e. Shortcuts made from brief forms and words

1. Brief forms
2. Phrases
3. Dictate
4. Characters
5. Transcribe

2. Write the shorthand character that represents each longhand letter.

a. a - ____________
b. e - ____________
c. s - ____________
d. f - ____________
e. v - ____________
f. n - ____________
g. m - ____________
h. t - ____________
i. d - ____________
j. h - ____________
k. ing - ____________
l. o - ____________
m. r - ____________
n. l - ____________
o. i - ____________

3. Write the following words in shorthand

a. day - ____________
b. save -____________
c. me - ____________
d. my - ____________
e. meet -____________
f. need - ____________
g. hat - ____________
h. dough - ____________
i. tire - ____________
j. line - ____________

4. Write the brief form that represents each of the following:

a. I - ____________
b. for - ____________
c. am - ____________
d. is, his - ____________
e. have - ____________
f. a, an - ____________

5. Write the shorthand phrases that represent each of the following:

a. I have - ____________

b. I feel - ____________

c. he is - ____________

d. he made - ____________

e. I am - ____________

f. I know - ____________

g. he may - ____________

h. he wrote - ____________

6. Write the shorthand punctuation that represents each of the following:

a. Period - ____________

b. Question mark - ____________

c. Paragraph - ____________

d. Parenthesis - ____________

e. Dash - ____________

f. Hyphen - ____________

g. Capital marks - ____________

7. Write the following sentences in shorthand.

a. May sees me.

____

b. Amy made tea for me.

____

c. Fay is mean.

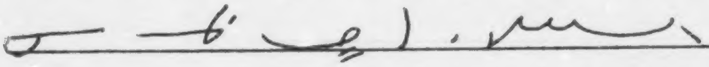
____

8. Name two (2) careers that require shorthand skills.

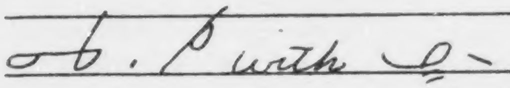
1. ______________________

2. ______________________

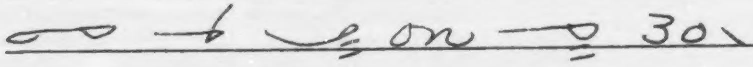
9. Transcribe the following sentences in the space provided.

a. 

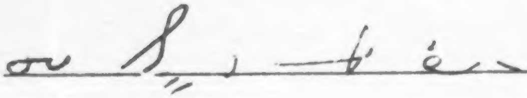
____

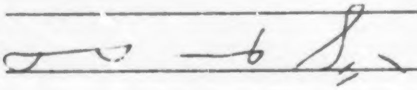
b. 

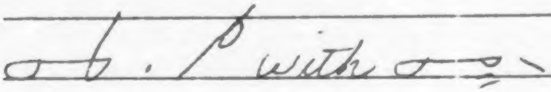
____

c. 

____

d. 

e. 

f. 

SHORTHAND

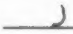
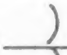
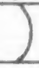
ANSWERS TO TEST

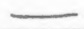
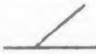
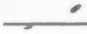
1. Match the terms on the right to the correct definitions on the left by placing the appropriate numbers in the blanks provided.

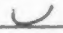
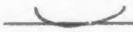
5 a. Writing from shorthand to longhand
3 b. Speaking or reading for a person
1 c. Short cuts for common words
4 d. Symbols that represent letters
2 e. Shortcuts made from brief forms and words

1. Brief forms
2. Phrases
3. Dictate
4. Characters
5. Transcribe

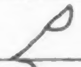
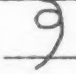
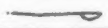
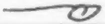
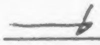
2. Write the shorthand character that represents each longhand letter.

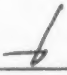
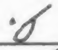
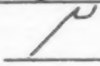
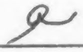
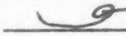
a. a -
b. e -
c. s - 
d. f - 
e. v - 

f. n -
g. m - 
h. t -
i. d - 
j. h - 

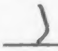
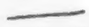
k. ing -
l. o -
m. r - 
n. l - 
o. i -

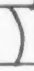
3. Write the following words in shorthand

a. day - 
b. save - 
c. me - 
d. my - 
e. meet - 

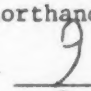
f. need - 
g. hat - 
h. dough - 
i. tire - 
j. line - 

4. Write the brief form that represents each of the following:

a. I -
b. for - 
c. am - 

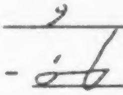
d. is, his -
e. have - 
f. a, an -

5. Write the shorthand phrases that represent each of the following:

a. I have - 

b. I feel -

c. he is -

d. he made - 

e. I am -

f. I know -

g. he may -

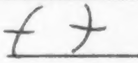
h. he wrote -

6. Write the shorthand punctuation that represents each of the following:

a. Period -

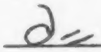
b. Question mark -

c. Paragraph -

d. Parenthesis - 

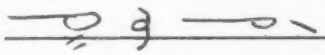
e. Dash -

f. Hyphen -

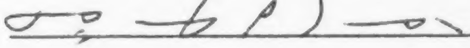
g. Capital marks - 

7. Write the following sentences in shorthand.

a. May sees me.



b. Amy made tea for me.



c. Fay is mean.

8. Name two (2) careers that require shorthand skills.

1. Secretary
2. Stenographer

9. Transcribe the following sentences in the space provided.

a. ______

I am meeting Lee for a stroll.

b. ______

I made a date with Ray.

c. ______

I may meet Lee on May 30.

d. ______________________________

I know Dave is meeting her.

e. ______________________________

I may meet Dave.

f. ______________________________

I made a date with Amy.

(Suggested Time--3-5 Class Periods)

BANKING

UNIT OBJECTIVE

After completion of this unit, the student should be able to use correct check writing procedures. This knowledge will be evidenced through demonstration and by scoring 85 percent on the unit test.

SPECIFIC OBJECTIVES

After completion of this unit, the student should be able to:

1. Match terms associated with banking to the correct definitions.
2. List the three main bank services.
3. List the procedures for opening a checking account.
4. Identify the parts of a check.
5. Identify the three types of check endorsements.
6. List the steps in completing a check stub.
7. List two careers associated with banking.
8. Complete a signature card and deposit ticket.
9. Complete a check register.
10. Write a check.
11. Reconcile a bank statement.

BANKING

SUGGESTED ACTIVITIES

I. Instructor:
  A. Provide student with objective sheet
  B. Provide student with information and assignment sheets
  C. Make transparencies
  D. Discuss unit and specific objectives
  E. Discuss information and assignment sheets
  F. Take students on a field trip to the bank
  G. Give test

II. Students:
  A. Read objective sheet
  B. Study information sheets
  C. Complete assignment sheets
  D. Go on field trip
  E. Take test

INSTRUCTIONAL MATERIALS

I. Included in this unit:
  A. Objective sheet
  B. Information sheets
  C. Transparency masters
    1. TM 1--Parts of a Check
    2. TM 2--Check Endorsements

D. Assignment Sheets

  1. Assignment Sheet #1--Complete a Signature Card
  2. Assignment Sheet #2--Complete a Check Register
  3. Assignment Sheet #3--Write a Check
  4. Assignment Sheet #4--Reconcile a Bank Statement

E. Answers to Assignment Sheets

F. Test

G. Answers to test

II. References:

A. Little Rock School District. Business Exploratory Teachers, Business Exploratory Guide, Little Rock, AR 1976-77.

B. Robert M. Swanson, Lewis D. Boynton, Kenton E. Ross, and Robert D. Hanson, Century 21 Accounting. South-Western Publishing Co., 1977.

BANKING

INFORMATION SHEET

I. Terms and definitions

A. Bank statement--Statement of a customer's checking account which the bank gives him/her periodically (usually monthly), showing deposits made, checks and other items paid and the balance. (NOTE: It is usually accompanied by customer's cancelled checks.)

B. Check--A letter of instructions from depositor to his/her bank ordering the bank to pay a sum of money from his/her account

C. Deposit--An amount of money or items left with bank for credit in an account

D. Deposit Slip--A slip on which a depositor lists cash and checks deposited

E. Bank Balance--The amount of money in the bank at the end of the month

F. Service Charge--A fee charged depositors for services rendered

G. Corrected Bank Balance--Balance after subtracting bank service charge from checkbook balance

H. Reconcile--To make agree

I. Cancelled Checks--Checks that have been paid by the bank from the depositor's account

J. Stub--Checkbook record showing: Check number, amount, person to whom it was written, balance

K. Restrictive Endorsement--An endorsement which restricts the way in which a check may be handled allowing the check only to be deposited

L. Blank Endorsement--The signature of the person to whom the check is made payable, written on the back of the check exactly as it appears on the front

M. Special Endorsement--An endorsement which makes a check payable to a third party and prevents anyone other than that party from cashing it until it is signed

INFORMATION SHEET

N. Payee--The one to whom the bank is ordered to pay the cash

O. Drawer--The one who signs the check ordering the bank to pay cash from his/her account

P. Drawee--The bank on which the check is drawn

Q. Outstanding checks--Checks that have been written but have not been presented to the bank for payment

R. Outstanding deposits--Deposits that have been made but have not been recorded on the bank statement

II. Bank Services

A. Accept deposits (checking and savings)

B. Transfer money payments made by check

C. Make loans

III. Procedures for opening a checking account

A. Fill out a signature card

B. Deposit money in the bank account

C. Obtain a checkbook and record the initial deposit in the check register

IV. Parts of a Check

A. ABA Numbers

B. Date

C. Payee

D. Figure Amount

E. Written Amount

F. Drawer

G. Magnetic Ink Characters

H. Drawee

V. Check Endorsements

A. Blank Endorsement

INFORMATION SHEET

  B. Special Endorsement

  C. Restrictive Endorsement

VI. Steps in completing a check stub

  A. Enter amount for which check is written

  B. Complete heading

  C. Enter balance from previous check stub

  D. If deposit has been made, enter amount

  E. Enter sum of previous balance and the deposit if one has been made

  F. Enter amount of check

  G. Enter deductions, if any

  H. Subtract amount of check and deductions from the amount in the total column

VII. Careers associated with banking

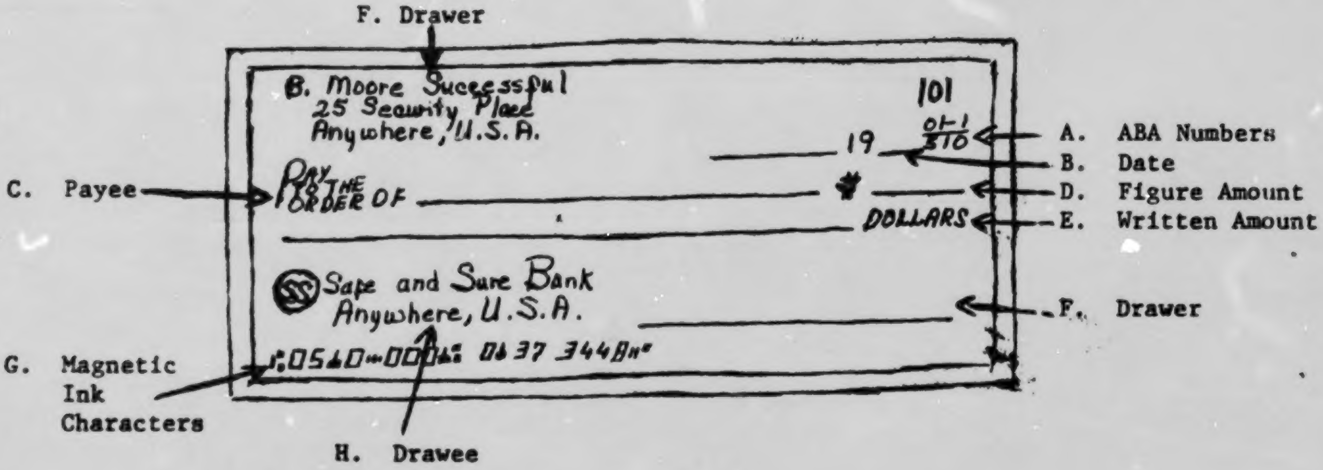
  A. Teller

  B. Cashier

UNIT OF INSTRUCTION

BANKING

PARTS OF A CHECK


F. Drawer
B. Moore Successful
25 Security Place
Anywhere, U.S.A.
101
07-1
310
19
A. ABA Numbers
B. Date
C. Payee
PAY TO THE ORDER OF
$
D. Figure Amount
DOLLARS
E. Written Amount
Safe and Sure Bank
Anywhere, U.S.A.
F. Drawer
G. Magnetic Ink Characters
H. Drawee

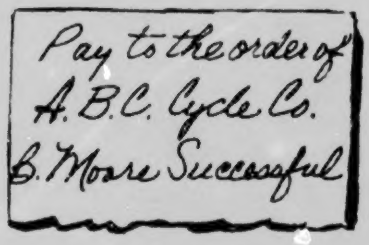
UNIT OF INSTRUCTION

BANKING

CHECK ENDORSEMENTS

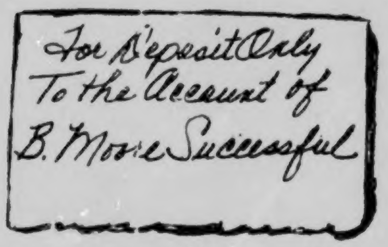
Endorsements

A CHECK CANNOT BE CASHED UNTIL IT IS ENDORSED. An endorsement always includes the signature of the party to whom the check is made payable. All endorsements are made on the back of the check at the left end. There are three types of endorsements: blank endorsements, restrictive endorsements, and special endorsements.



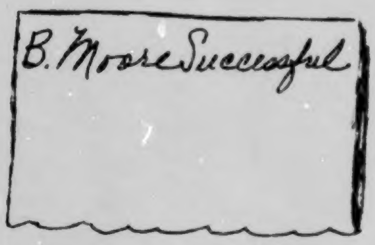
Pay to the order of
A.B.C. Cycle Co.
B. Moore Successful

A SPECIAL ENDORSEMENT makes a check payable to a third party and prevents anyone other than that party from cashing it until it is signed.



For Deposit Only
To the Account of
B. Moore Successful

A RESTRICTIVE ENDORSEMENT restricts the way in which a check may be handled; it allows the check only to be deposited. By using such an endorsement, a person may safely mail a signed check to his bank without fear of anyone else cashing it.



B. Moore Successful

A BLANK ENDORSEMENT is the signature of the person to whom the check is made payble, and should be written on the back of the check exactly as it appears on the front. Such an endorsement makes a check negotiable by anyone having possession of it.

UNIT OF INSTRUCTION

BANKING

ASSIGNMENT SHEET #1--COMPLETE A SIGNATURE CARD AND DEPOSIT TICKET

Complete the checking account signature card and open a checking account for the amount of $150 on May 6, 19--, in Safe and Sure Bank, Anywhere, U. S. A.

CHECKING ACCOUNT SIGNATURE CARD

INDIVIDUAL ACCOUNT OF

Soc. Sec. No.

Safe and Sure Bank, Anywhere, U.S.A.

Items received for deposit or collection on the following terms and conditions. This Bank acts only as depositor's collecting agent and assumes no responsibility beyond its exercise of due care. All items are credited subject to final payment and to receipt of proceeds of final payment in cash or solvent credits by this Bank at its own office. This Bank may forward items to correspondents and shall not be liable for default or negligence of correspondents selected with due care nor for losses in transit; and each correspondent shall not be liable except for its own negligence. Items and their proceeds may be handled by any Federal Reserve Bank in accordance with applicable Federal Reserve rules, and by this Bank or any correspondent, in accordance with any common bank usage, with any practice or procedure that a Federal Reserve bank may use or permit another bank to use, or with any other lawful means. This Bank may charge back, at any time prior to midnight on its business day next following the day of receipt, any item drawn on this Bank which is ascertained to be drawn against insufficient funds or otherwise not good or payable. An item received after this Bank's regular afternoon closing hour shall be deemed received the next business day.

To all the above the undersigned agree. I/we also agree to the by-laws, regulations and service charges of the above mentioned bank governing deposits in its checking department now and/or hereafter adopted by said bank.

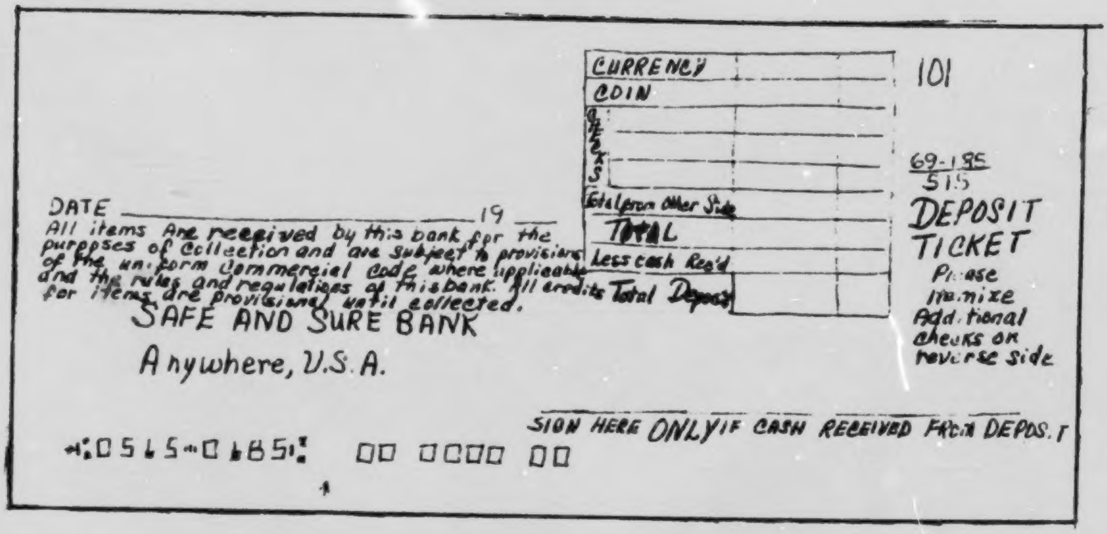
AUTHORIZED SIGNATURE

AUTHORIZED SIGNATURE

ADDRESS

INITIAL DEPOSIT $

DATE OPENED



CURRENCY		
COIN		
CHECKS		
Total from Other Side		
TOTAL		
Less cash Rec'd		
Total Deposit		

101

69-185
515

DEPOSIT TICKET

Please itemize Additional checks on reverse side

DATE ________________ 19 ___

All items are received by this bank for the purposes of Collection and are subject to provisions of the uniform Commercial Code where applicable and the rules and regulations of this bank. All credits for items are provisional until collected.

SAFE AND SURE BANK

Anywhere, U.S.A.

SIGN HERE ONLY IF CASH RECEIVED FROM DEPOSIT

⑆0515⑉0185⑆ 00 0000 00

BANKING

ANSWERS TO ASSIGNMENT SHEET #1

CHECKING ACCOUNT SIGNATURE CARD

INDIVIDUAL ACCOUNT OF

B. Moore Successful Soc. Sec. No. 999-99-9999

Safe and Sure Bank, Anywhere, U.S.A.

Items received for deposit or collection on the following terms and conditions. This Bank acts only as depositor's collecting agent and assumes no responsibility beyond its exercise of due care. All items are credited subject to final payment and to receipt of proceeds of final payment in cash or solvent credits by this Bank at its own office. This Bank may forward items to correspondents and shall not be liable for default or negligence of correspondents selected with due care nor for losses in transit, and each correspondent shall not be liable except for its own negligence. Items and their proceeds may be handled by any Federal Reserve Bank in accordance with applicable Federal Reserve rules, and by this Bank or any correspondent, in accordance with any common bank usage, with any practice or procedure that a Federal Reserve bank may use or permit another bank to use, or with any other lawful means. This Bank may charge back, at any time prior to midnight on its business day next following the day of receipt, any item drawn on this Bank which is ascertained to be drawn against insufficient funds or otherwise not good or payable. An item received after this Bank's regular afternoon closing hour shall be deemed received the next business day.

To all the above the undersigned agree. I/we also agree to the by-laws, regulations and service charges of the above mentioned bank governing deposits in its checking department now and/or hereafter adopted by said bank.

B. Moore Successful
AUTHORIZED SIGNATURE

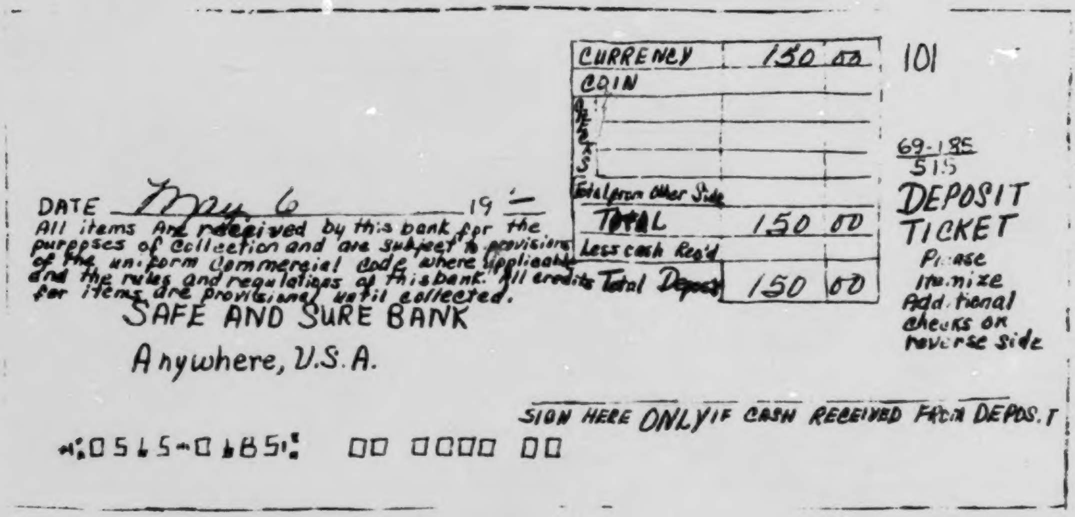
AUTHORIZED SIGNATURE

25 Security Place Anywhere, U.S.A.
ADDRESS

May 6, 19— INITIAL DEPOSIT $ 150.00
DATE OPENED

BANKING

ANSWERS TO ASSIGNMENT SHEET #1



CURRENCY	150	00
COIN		
CHECKS		
Total from Other Side		
TOTAL	150	00
Less cash Rec'd		
Total Deposit	150	00

101

69-185
515

DEPOSIT TICKET

Please itemize Additional checks on reverse side

DATE May 6 19 —

All items Are received by this bank for the purposes of Collection and are subject to provisions of the uniform Commercial code where applicable and the rules and regulations of this bank. All credits for items are provisional until collected.

SAFE AND SURE BANK
Anywhere, U.S.A.

SIGN HERE ONLY IF CASH RECEIVED FROM DEPOSIT

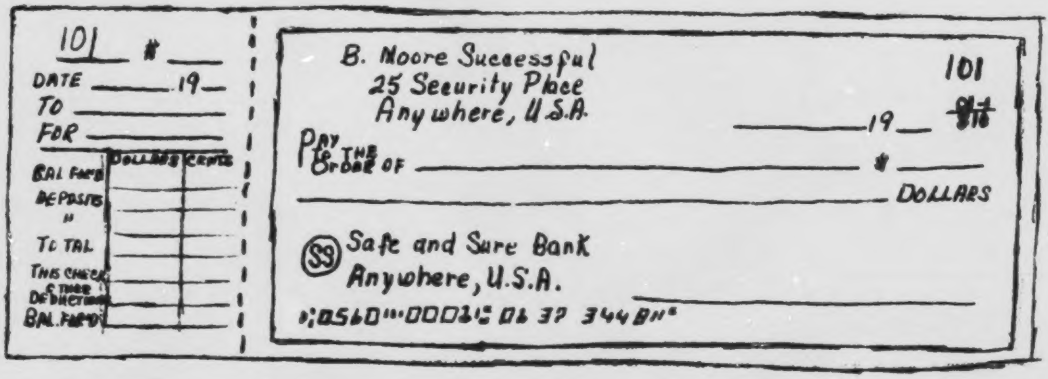
⑆0515⑈0185⑆ 00 0000 00

UNIT OF INSTRUCTION

BANKING

ASSIGNMENT SHEET #2--COMPLETE A CHECK REGISTER AND CHECK STUB

Complete the following check stub and register. The balance brought forward is $150. The date is May 6, 19--, the check should be written to Johnson-Pruett, Inc., for $15. You are purchasing five typewriter ribbons. There were no deposits made prior to this purchase.



101 # ____
DATE ____ 19__
TO ____
FOR ____

	DOLLARS	CENTS
BAL FWD		
DEPOSITS		
"		
TOTAL		
THIS CHECK		
OTHER DEDUCTIONS		
BAL. FWD		

B. Moore Successful
25 Security Place
Anywhere, U.S.A.

101

____ 19__

PAY TO THE ORDER OF ____ $ ____

____ DOLLARS

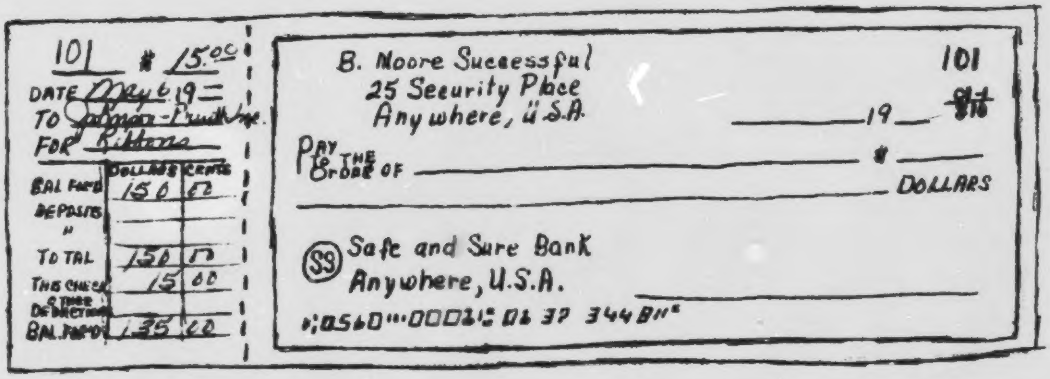
SS Safe and Sure Bank
Anywhere, U.S.A.

⑆0560⑈0002⑆ 06 37 344 8⑈

CHECK NO.	DATE	CHECK ISSUED TO	AMOUNT OF CHECK		AMOUNT OF DEPOSIT		BALANCE	

BANKING

ANSWERS TO ASSIGNMENT SHEET #2



101 $ 15.00
DATE May 6 19__
TO Johnson-Pruitt Inc.
FOR Ribbons

	DOLLARS	CENTS
BAL FWD	150	00
DEPOSITS		
"		
TOTAL	150	00
THIS CHECK	15	00
OTHER DEDUCTIONS		
BAL. FWD	135	00

B. Moore Successful
25 Security Place
Anywhere, U.S.A.

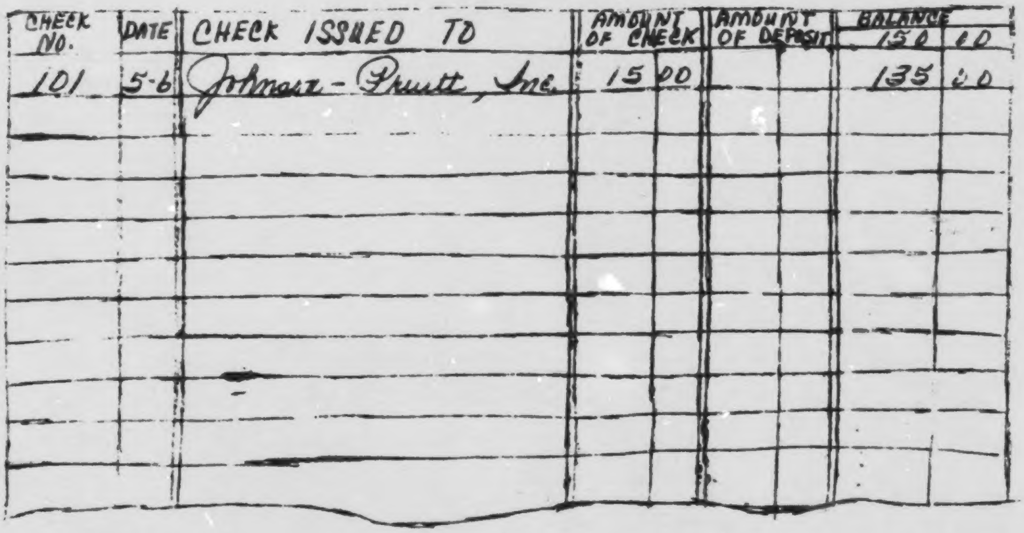
101
91-1/810

________ 19__

PAY TO THE ORDER OF ________ $ ____
________ DOLLARS

SS Safe and Sure Bank
Anywhere, U.S.A.

0560 0002 06 37 344 8



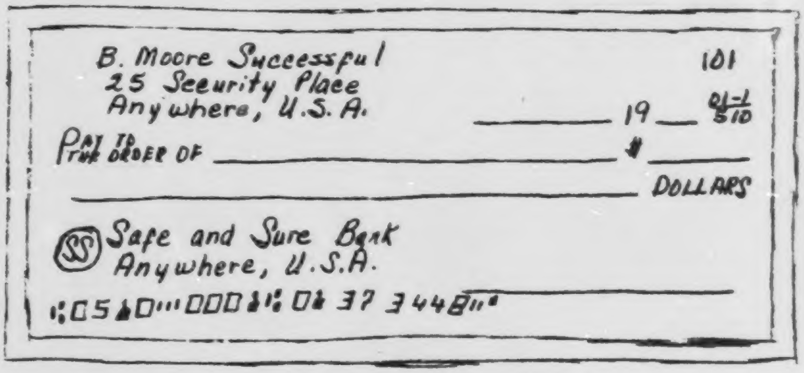
CHECK NO.	DATE	CHECK ISSUED TO	AMOUNT OF CHECK		AMOUNT OF DEPOSIT		BALANCE	
							150	00
101	5-6	Johnson-Pruitt, Inc.	15	00			135	00

UNIT OF INSTRUCTION

BANKING

ASSIGNMENT SHEET #3--WRITE A CHECK

Write a check to Johnson-Pruett, Inc., for $15 for typewriter ribbons. The date is May 6, 19--.



B. Moore Successful
25 Security Place
Anywhere, U.S.A.

101

__________ 19__ 01-1/510

Pay to the order of ________________________ $______

______________________________ DOLLARS

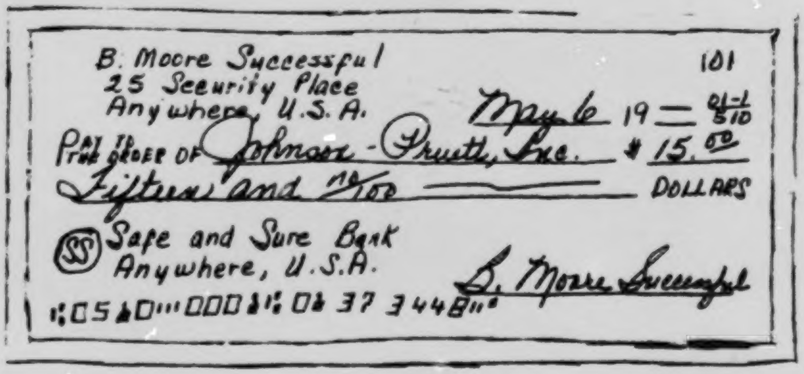
SS Safe and Sure Bank
Anywhere, U.S.A.

____

⑆0510⑈0001⑆01 37 3448⑈

BANKING

ANSWERS TO ASSIGNMENT SHEET #3



B. Moore Successful
25 Security Place
Anywhere, U.S.A.

101

May 6 19__ $\frac{01-1}{510}$

PAY TO THE ORDER OF Johnson - Pruett, Inc. \$ $15.^{00}$

Fifteen and no/100 ——— DOLLARS

SS Safe and Sure Bank
Anywhere, U.S.A.

B. Moore Successful

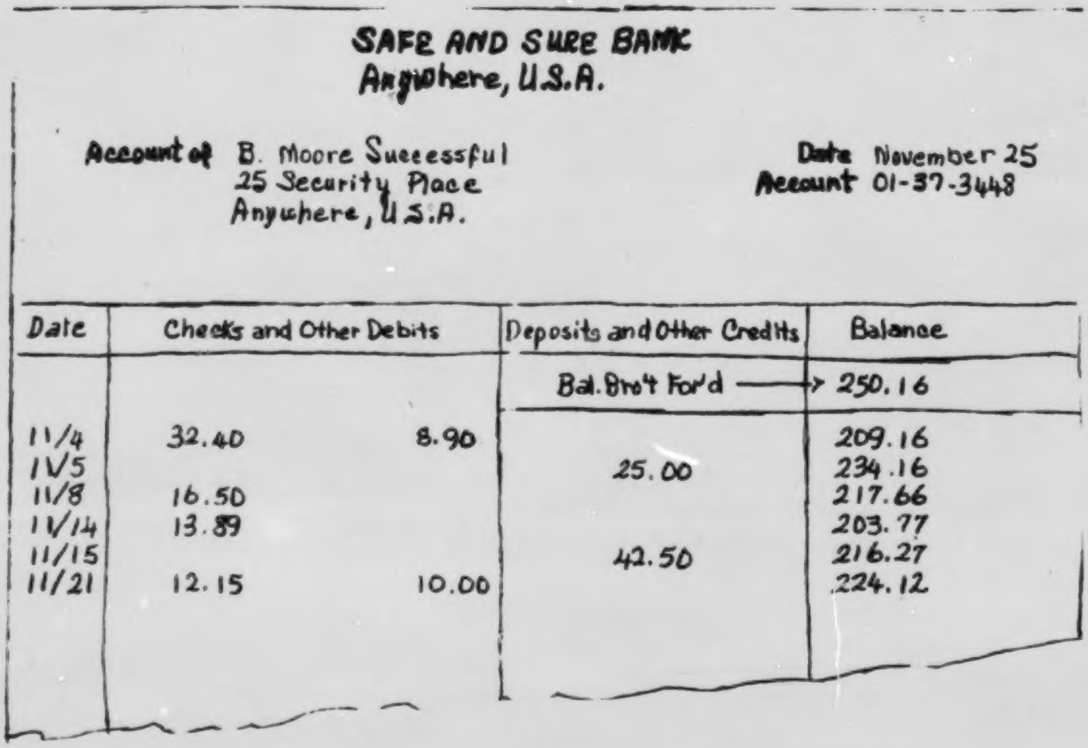
⑆0510⑈0001⑆ 01 37 3448⑈

UNIT OF INSTRUCTION

BANKING

ASSIGNMENT SHEET #4--RECONCILE A BANK STATEMENT

Reconcile a bank statement. Outstanding checks written on November 22 for $50 (check number 105) and on November 23 for $6.50 (check number 106), and outstanding deposit made on November 23 for $60 are not shown on bank statement.



SAFE AND SURE BANK
Anywhere, U.S.A.

Account of B. Moore Successful
25 Security Place
Anywhere, U.S.A.

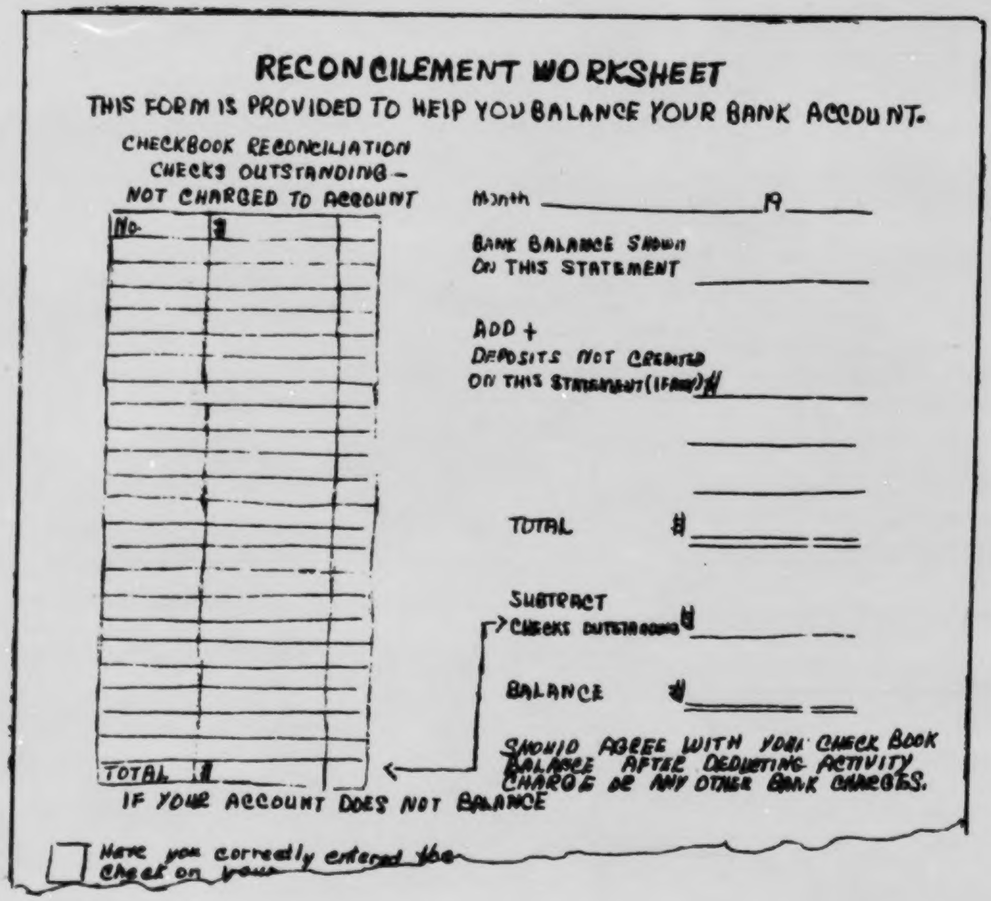
Date November 25
Account 01-37-3448

Date	Checks and Other Debits		Deposits and Other Credits	Balance
			Bal. Bro't For'd →	250.16
11/4	32.40	8.90		209.16
11/5			25.00	234.16
11/8	16.50			217.66
11/14	13.89			203.77
11/15			42.50	216.27
11/21	12.15	10.00		224.12

UNIT OF INSTRUCTION

BANKING

ASSIGNMENT SHEET #4



RECONCILEMENT WORKSHEET

THIS FORM IS PROVIDED TO HELP YOU BALANCE YOUR BANK ACCOUNT.

CHECKBOOK RECONCILIATION
CHECKS OUTSTANDING -
NOT CHARGED TO ACCOUNT

No.	$	
TOTAL	$	

IF YOUR ACCOUNT DOES NOT BALANCE

Month ________________ 19 ______

BANK BALANCE SHOWN ON THIS STATEMENT ________________

ADD +
DEPOSITS NOT CREDITED ON THIS STATEMENT (IF ANY) $ ________________

____

____

TOTAL $ ________________

SUBTRACT
CHECKS OUTSTANDING $ ________________

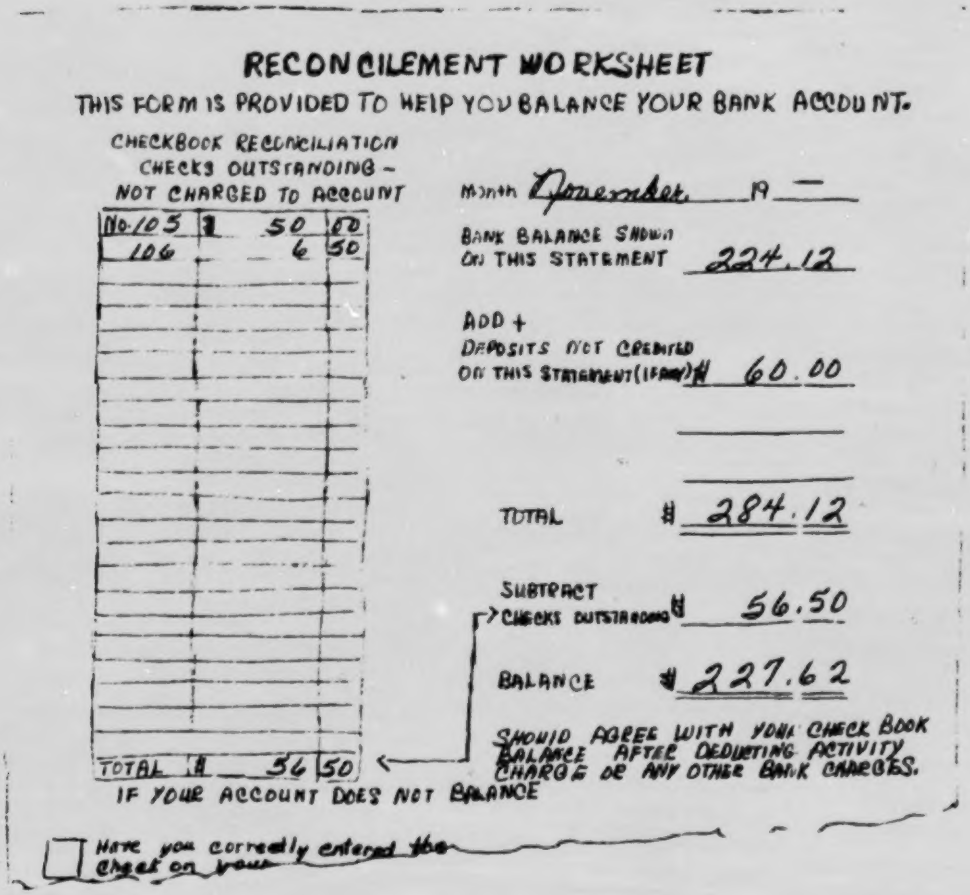
BALANCE $ ________________

SHOULD AGREE WITH YOUR CHECK BOOK BALANCE AFTER DEDUCTING ACTIVITY CHARGE OR ANY OTHER BANK CHARGES.

☐ Have you correctly entered the
Check on your

BANKING

ANSWERS TO ASSIGNMENT SHEET #4



RECONCILEMENT WORKSHEET

THIS FORM IS PROVIDED TO HELP YOU BALANCE YOUR BANK ACCOUNT.

CHECKBOOK RECONCILIATION
CHECKS OUTSTANDING -
NOT CHARGED TO ACCOUNT

No.105	$	50	00
106		6	50
TOTAL	$	56	50

IF YOUR ACCOUNT DOES NOT BALANCE

Month November 19 —

BANK BALANCE SHOWN ON THIS STATEMENT 224.12

ADD +
DEPOSITS NOT CREDITED ON THIS STATEMENT (IF ANY) $ 60.00

TOTAL $ 284.12

SUBTRACT
CHECKS OUTSTANDING $ 56.50

BALANCE $ 227.62

SHOULD AGREE WITH YOUR CHECK BOOK BALANCE AFTER DEDUCTING ACTIVITY CHARGE OR ANY OTHER BANK CHARGES.

☐ Have you correctly entered the
check on your

BANKING

TEST

1. Match terms on the right to the correct definition on the left placing your answer in the space provided.

_____a. Statement of a customer's checking account which the bank gives him/her periodically (usually monthly), showing deposits made, checks and other items paid, and the balance. It is usually accompanied by customer's canceled checks

_____b. A letter of instructions from depositor to the bank ordering to pay a sum of money from his/her account

_____c. Amount of money or items left with bank for credit in an account

_____d. A slip on which a depositor lists cash and checks deposited

_____e. The amount of money in the bank at the end of the month

_____f. A fee charged depositors for services rendered

_____g. Balance after subtracting bank service charge from checkbook balance

_____h. To make agree

_____i. Checks that have been paid by the bank from the depositor's account

_____j. Checkbook record showing: Check number, amount, person to whom it is written, balance

_____k. An endorsement which restricts the way in which a check may be handled allowing the check only to be deposited

_____l. The signature of the person to whom the check is made payable, written on the back of the check exactly as it appears on the front

1. Outstanding Deposits
2. Checks
3. Deposit Slip
4. Bank Statement
5. Outstanding Checks
6. Reconcile
7. Deposit
8. Service Charge
9. Bank Balance
10. Payee
11. Drawee
12. Stub
13. Corrected Bank
14. Drawer
15. Blank Endorsement
16. Canceled Checks
17. Restrictive Endorsement
18. Special Endorsement

_____m. An endorsement which makes a check payable to a third party and prevents anyone other than that party from cashing it until it is signed

_____n. The one to whom the bank is ordered to pay cash

_____o. The one who signs the check ordering the bank to pay cash from his/her account

_____p. The bank on which the check is drawn

_____q. Checks that have been written but have not been presented to the bank for payment

_____r. Deposits that have been made but have not been recorded on the bank statement

BANKING

TEST

2. List three main bank services

   a.

   b.

   c.

3. List the procedures for opening a checking account.

   a.

   b.

   c.

4. Identify the parts of a check.

   a.

   b.

   c.

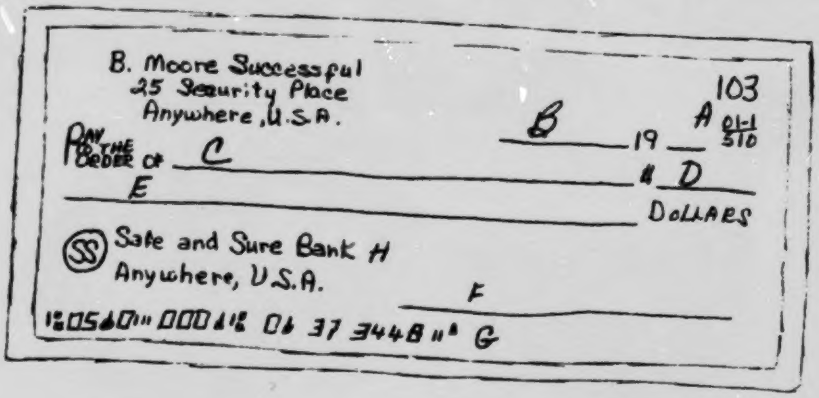
   d.

   e.

   f.

   g.

   h.

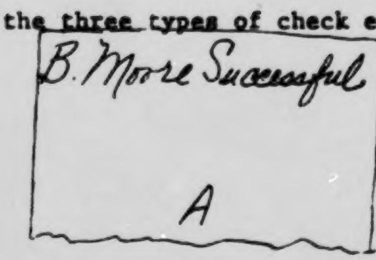

B. Moore Successful
25 Security Place
Anywhere, U.S.A.
103
A
01-1
510
B
19
Pay to the order of
C
$ D
E
Dollars
SS
Safe and Sure Bank H
Anywhere, U.S.A.
F
⑆0510⑆ 0001⑆ 01 37 3448⑈ G

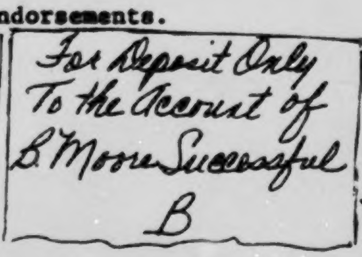
5. Identify the three types of check endorsements.

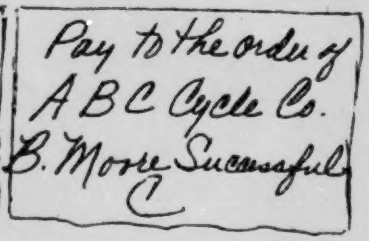
   a.

   b.

   c.


B. Moore Successful
A


For Deposit Only
To the Account of
B. Moore Successful
B


Pay to the order of
A B C Cycle Co.
B. Moore Successful
C

6. List the steps in completing a check stub.

   a.

   b.

   c.

   d.

   e.

   f.

   g.

   h.

7. List two careers associated with banking.

   a.

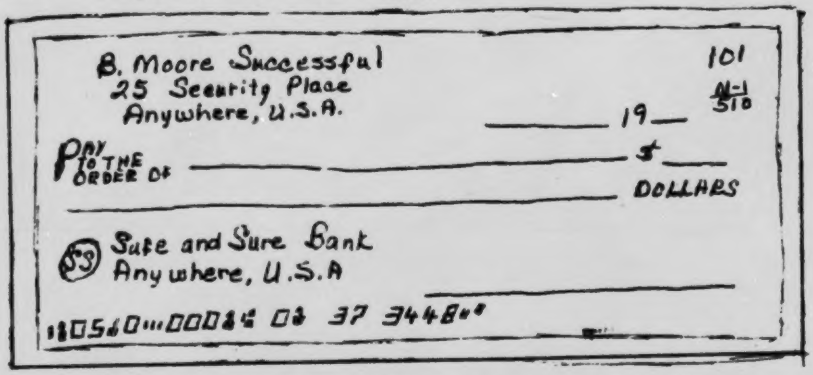
   b.

8. Complete a check register.

CHECK NO.	DATE	CHECK ISSUED TO	AMOUNT OF CHECK	AMOUNT OF DEPOSIT	BALANCE

Check #32 was written on May 6, 19--, to Johnson-Pruett, Inc., for the amount of $15.32. On that same day a deposit of $26 was made. The previous account balance was $98.36. Complete the check register.

9. Write a check.



B. Moore Successful
25 Security Place
Anywhere, U.S.A.

101

$\frac{11\text{-}1}{510}$

__________ 19__

PAY TO THE ORDER OF ____________________ $____

______________________________ DOLLARS

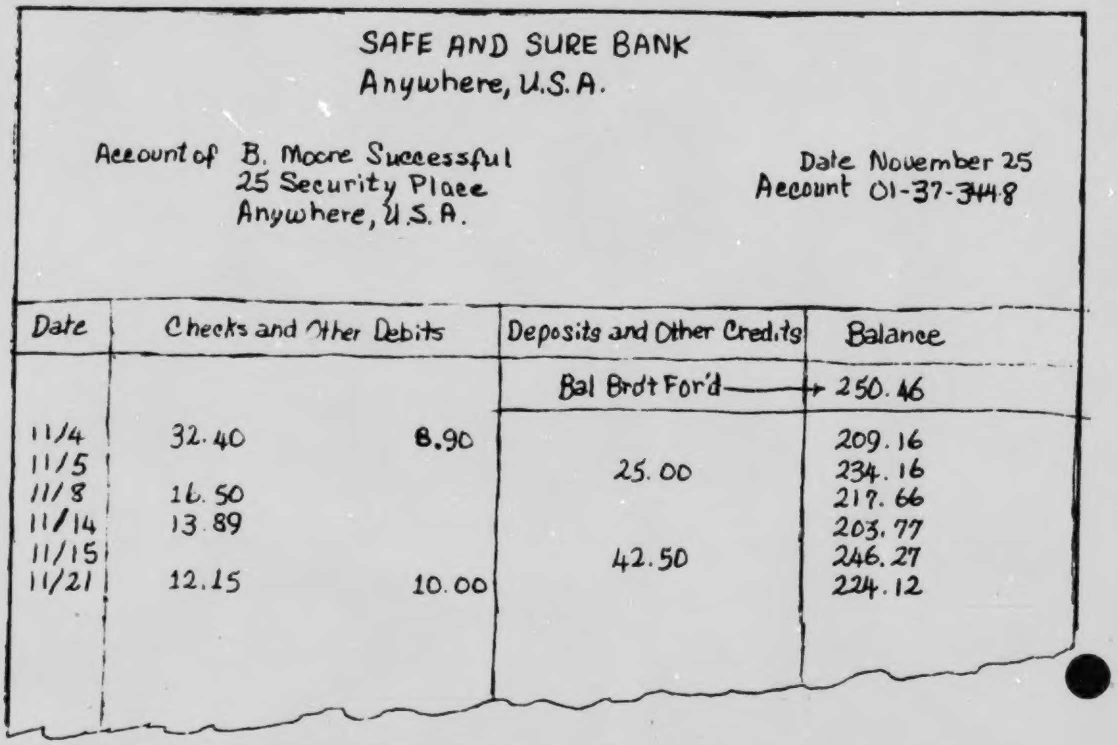
SS Safe and Sure Bank
Anywhere, U.S.A

____

:0510:::0008: 03 37 3448"

On May 6, 19--, write a check to Johnson-Pruett, Inc., for $15.32 for the purchase of five typewriter ribbons.

10. Reconcile a bank statement.

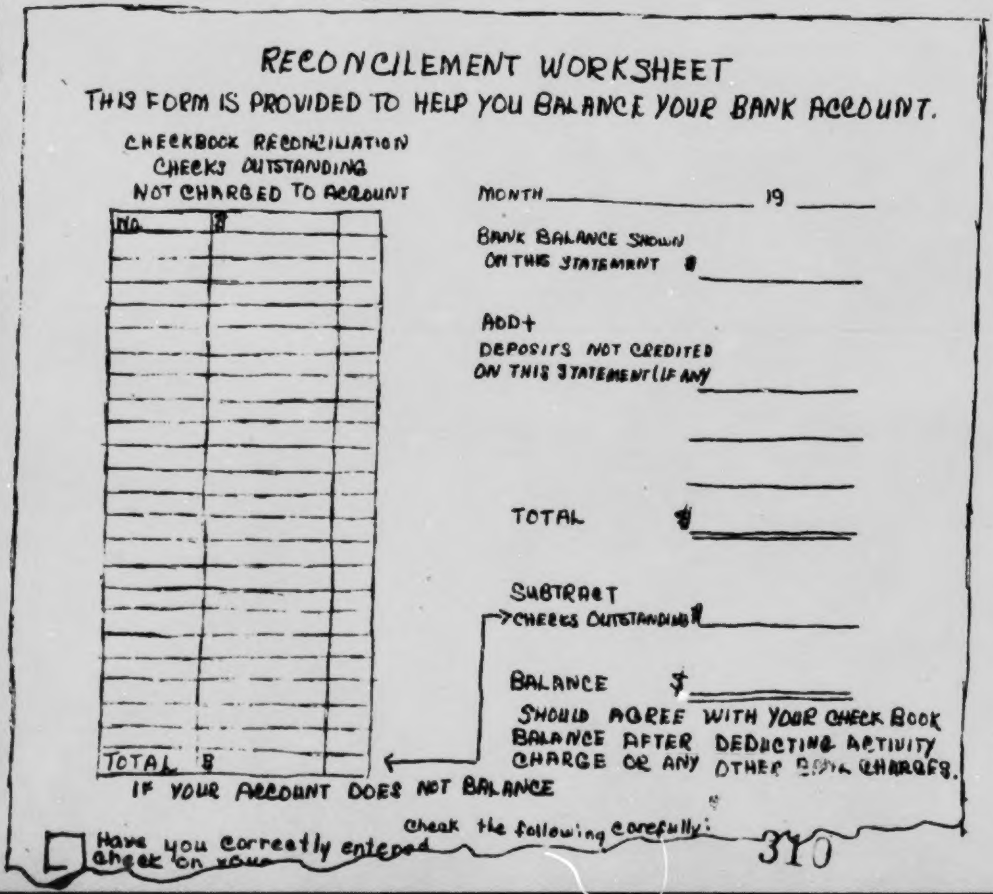


SAFE AND SURE BANK
Anywhere, U.S.A.

Account of B. Moore Successful
25 Security Place
Anywhere, U.S.A.

Date November 25
Account 01-37-344-8

Date	Checks and Other Debits		Deposits and Other Credits	Balance
			Bal Brdt For'd →	250.46
11/4	32.40	8.90		209.16
11/5			25.00	234.16
11/8	16.50			217.66
11/14	13.89			203.77
11/15			42.50	246.27
11/21	12.15	10.00		224.12



RECONCILEMENT WORKSHEET
THIS FORM IS PROVIDED TO HELP YOU BALANCE YOUR BANK ACCOUNT.

CHECKBOOK RECONCILIATION
CHECKS OUTSTANDING
NOT CHARGED TO ACCOUNT

NO.	$	
TOTAL	$	

MONTH __________ 19 ____

BANK BALANCE SHOWN ON THIS STATEMENT $ __________

ADD +
DEPOSITS NOT CREDITED ON THIS STATEMENT (IF ANY __________

____

____

TOTAL $ __________

SUBTRACT
→ CHECKS OUTSTANDING $ __________

BALANCE $ __________
SHOULD AGREE WITH YOUR CHECK BOOK BALANCE AFTER DEDUCTING ACTIVITY CHARGE OR ANY OTHER BANK CHARGES.

IF YOUR ACCOUNT DOES NOT BALANCE

Check the following carefully:

☐ Have you correctly entered check on your

Outstanding check written on November 22 for $43.25 and Outstanding deposit made on November 23 for $72.00 are not shown on bank statement. (Note: the outstanding check is check number 5)

BANKING

ANSWERS TO TEST

1. a. 4
   b. 2
   c. 7
   d. 3
   e. 9
   f. 8
   g. 13
   h. 6
   i. 16
   j. 12
   k. 17
   l. 15
   m. 18
   n. 10
   o. 14
   p. 11
   q. 5
   r. 1

2. a. Accept deposits (checking and savings)
   b. Transfer money payments made by check
   c. Make loans

3. a. Fill out a signature card

   b. Deposit money in the bank account

   c. Obtain a checkbook and record the initial deposit in the check register

4. a. ABA numbers

   b. Date

   c. Payee

   d. Figure amount

   e. Written amount

   f. Drawer

   g. Magnetic numbers

   h. Drawee

5. a. Blank endorsement

   b. Restrictive endorsement

   c. Special endorsement

6. a. Enter amount for which check is written

   b. Complete heading

   c. Enter balance from previous check stub

   d. If deposit has been made, enter amount

   e. Enter sum of previous balance and the deposit if one has been made

   f. Enter amount of check

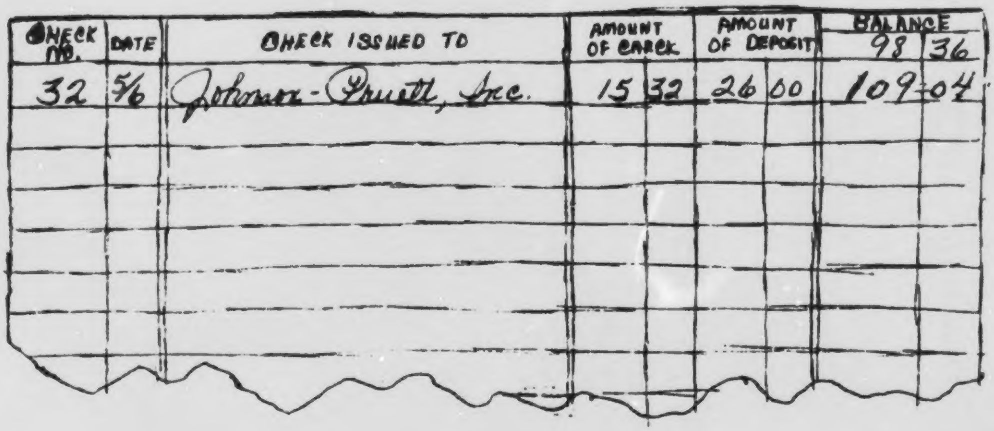
   g. Enter deductions, if any

   h. Subtract amount of check and deductions from the amount in the total column

7. a. Teller

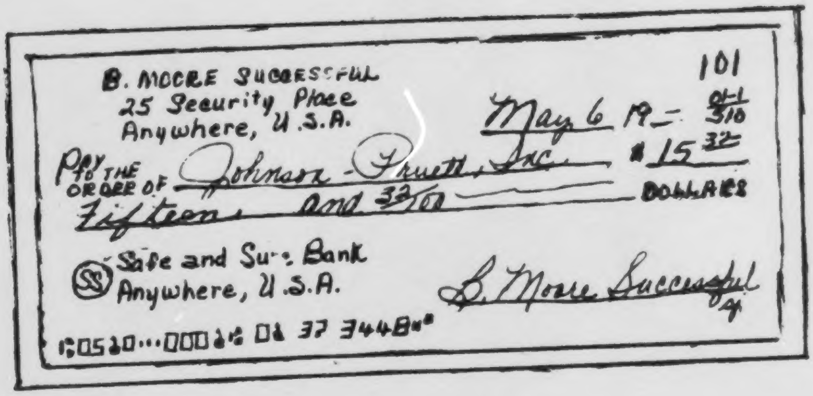
   b. Cashier

8.



CHECK NO.	DATE	CHECK ISSUED TO	AMOUNT OF CHECK		AMOUNT OF DEPOSIT		BALANCE	
							98	36
32	5/6	Johnson-Pruett, Inc.	15	32	26	00	109	04

9.



B. MOORE SUCCESSFUL
25 Security Place
Anywhere, U.S.A.

101

May 6 19__ $\frac{01\text{-}1}{310}$

PAY TO THE ORDER OF Johnson-Pruett, Inc. $ 15^{32}

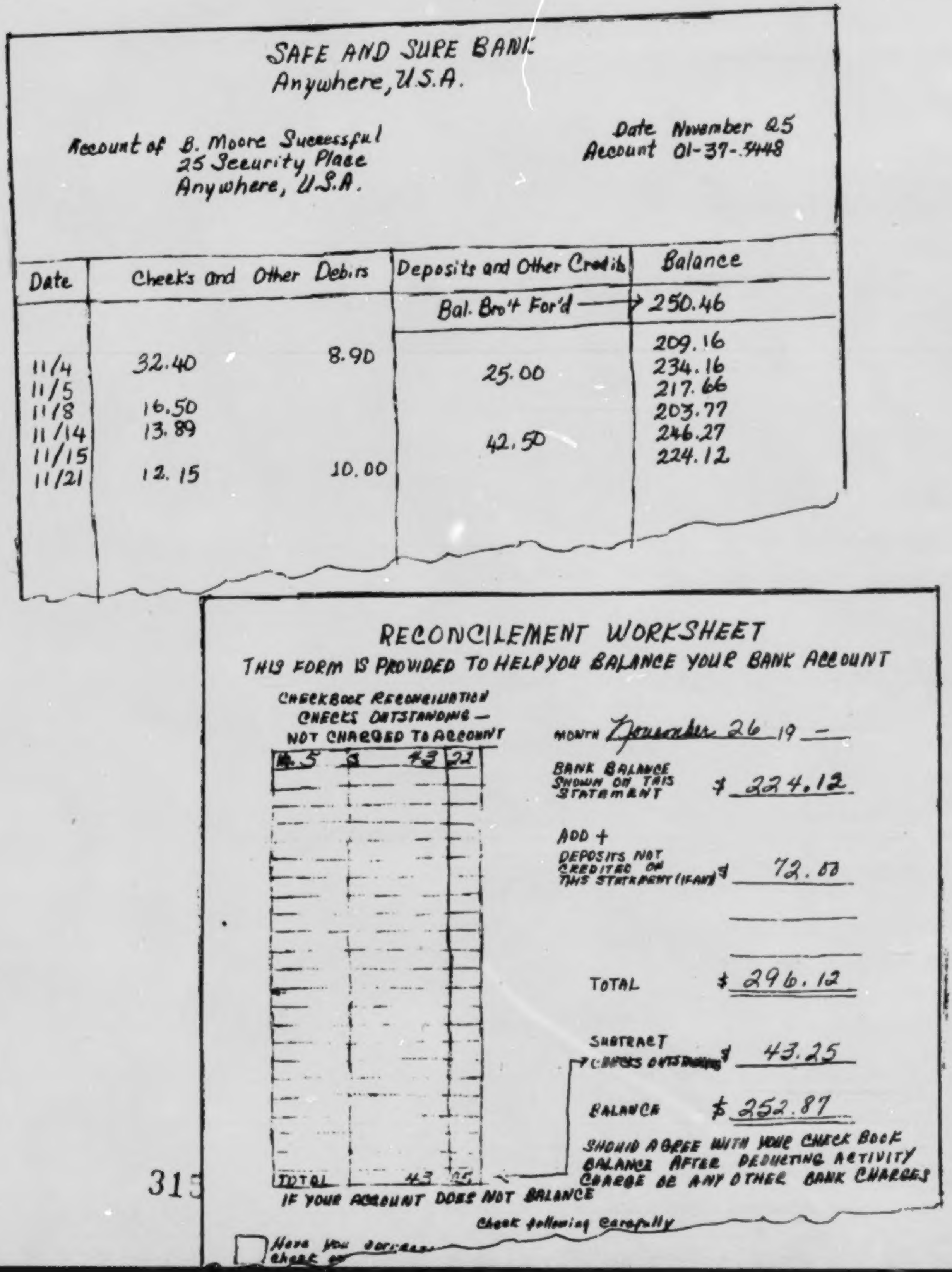
Fifteen and 32/100 DOLLARS

Safe and Sure Bank
Anywhere, U.S.A.

B. Moore Successful

0520...00026 02 37 3448

10.



SAFE AND SURE BANK
Anywhere, U.S.A.

Account of B. Moore Successful
25 Security Place
Anywhere, U.S.A.

Date November 25
Account 01-37-3448

Date	Checks and Other Debits		Deposits and Other Credits	Balance
			Bal. Bro't For'd →	250.46
				209.16
11/4	32.40	8.90	25.00	234.16
11/5				217.66
11/8	16.50			203.77
11/14	13.89		42.50	246.27
11/15				224.12
11/21	12.15	10.00		

RECONCILEMENT WORKSHEET
THIS FORM IS PROVIDED TO HELP YOU BALANCE YOUR BANK ACCOUNT

CHECKBOOK RECONCILIATION
CHECKS OUTSTANDING —
NOT CHARGED TO ACCOUNT

No. 5	$	43	25
TOTAL		43	25

MONTH November 26 19 —

BANK BALANCE SHOWN ON THIS STATEMENT $ 224.12

ADD +
DEPOSITS NOT CREDITED ON THIS STATEMENT (IF ANY) $ 72.00

TOTAL $ 296.12

SUBTRACT
CHECKS OUTSTANDING $ 43.25

BALANCE $ 252.87

SHOULD AGREE WITH YOUR CHECK BOOK BALANCE AFTER DEDUCTING ACTIVITY CHARGE OR ANY OTHER BANK CHARGES

IF YOUR ACCOUNT DOES NOT BALANCE

Check following carefully

☐ Have you cor... check ...

(Suggested Time--4-6 Class Periods)

BUSINESS OWNERSHIP

UNIT OBJECTIVE

After completion of this unit, the student should be able to distinguish among various forms of business ownership and list the advantages and disadvantages of each form. This knowledge will be evidenced by scoring 85 percent on the unit test.

SPECIFIC OBJECTIVES

After completion of this unit, the student should be able to:

1. Match terms associated with the major forms of business ownership.
2. Name the major forms of business.
3. Distinguish between advantages and disadvantages of the major forms of business ownership.
4. Discuss the characteristics of a franchise.
5. List occupations in business ownership.

BUSINESS OWNERSHIP

SUGGESTED ACTIVITIES

I. Instructor:

  A. Provide students with objective sheet

  B. Provide students with information and assignment sheets

  C. Make transparencies

  D. Discuss unit and specific objectives

  E. Introduce unit by explaining the terminology provided on the information sheets

  (NOTE: Show examples when possible.)

  F. Discuss forms of business

  G. Discuss advantages and disadvantages of forms of business

  H. Demonstrate and discuss the procedures outlined in the assignment sheet

  I. Give test

II. Student:

  A. Read objective sheet

  B. Study information sheets

  C. Complete assignment sheet

  D. Complete activities assigned by instructor

  E. Take test

INSTRUCTIONAL MATERIALS

I. Included in this unit:

  A. Objective sheet

  B. Information sheets

C. Transparency masters

  1. TM 1--Sole Proprietorship

  2. TM 2--Partnership

  3. TM 3--Corporation

D. Assignment Sheet #1--Committee Field Trip to local franchise

E. Test

F. Answers to test

II. References:

A. Bernard A. Shilt, Kenneth E. Everard, and John M. Johns, Business Principles and Management. Cincinnati, Ohio: South-Western Publishing Co., 1973.

B. Roman F. Warmke, Eugene D. Wyllie. Consumer Economic Problems. Cincinnati, Ohio: South-Western Publishing Co., 1978.

BUSINESS OWNERSHIP

INFORMATION SHEET

I. Terms and definitions

   A. Business--Any organized activity conducted either by a person or by an organization that in any way contributes to or assists in satisfying the wants and needs of people for economic goods and services

   B. Sole proprietorship--A business that is owned and managed by one person

   C. Partnership--A business owned by two or more persons

   D. Corporation--An association of individuals organized under a charter granted by the state

   E. Charter--A statement authorizing the formation and operation of a corporation

   F. Franchise--A legal agreement between a parent company and a distributor to sell a product or service under specific conditions

   G. Risk--The possibility of failure

   H. Stockholder--The owner of a share in a corporation

   I. Capital--Any buildings, equipment, or other physical property other than raw materials used in a business

II. Forms of Business (Transparencies 1, 2, and 3.)

   A. Sole Proprietorship

   B. Partnership

   C. Corporation

III. Advantages and disadvantages of major forms of business ownership

   A. Sole Proprietorship

      1. Advantages

         a. Owner is the boss

         b. Owner receives all profits

INFORMATION SHEET

c. Owner knows employees and customers

d. Owner can act quickly in decision making

2. Disadvantages

a. Owner may lack special skills and abilities

b. Owner may lack funds

c. Owner bears all losses

d. Owner's illness or death may close the business

B. Partnership

1. Advantages

a. Skills and abilities are pooled

b. Sources of capital are increased

c. Credit position is improved

2. Disadvantages

a. Disagreement among partners

b. Each partner bound by contract to other

c. Difficulty in withdrawing from partnership

C. Corporation

1. Advantages

a. Permanency of existence

b. Available sources of capital

c. Ease in transferring ownership

2. Disadvantages

a. Charter restrictions

b. Lack of personal interest

c. Government regulations and reports

INFORMATION SHEET

IV. Occupations in Business Ownership

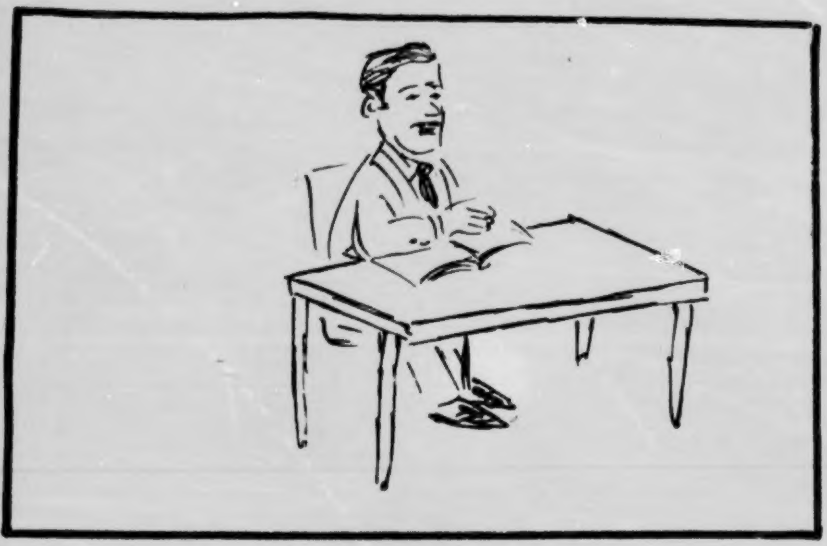
A. Barber

B. Tailor

C. Bakery

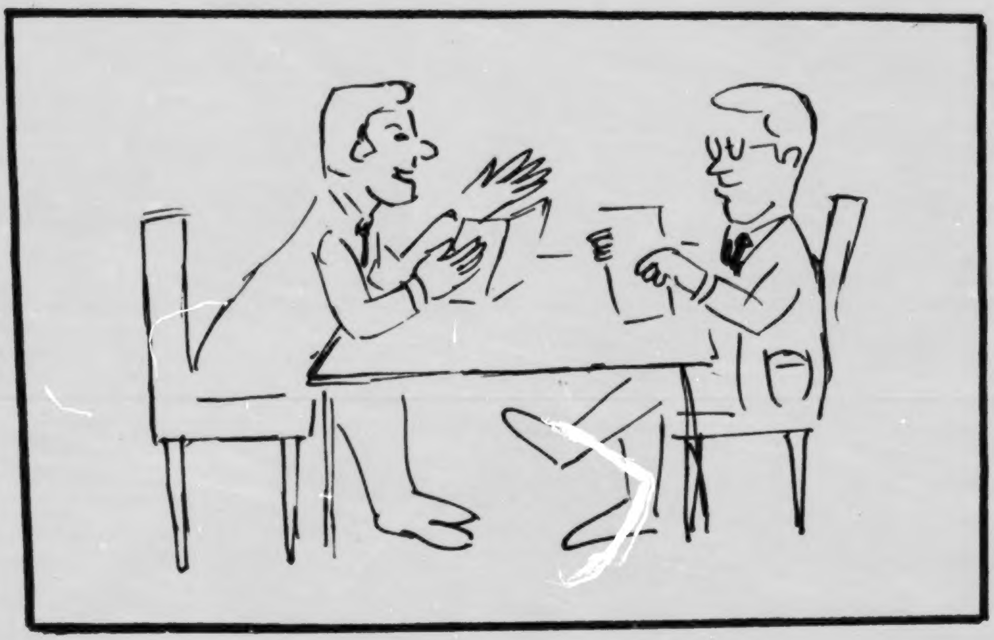
D. Television Repair

(NOTE: Many others may be added to this list.)



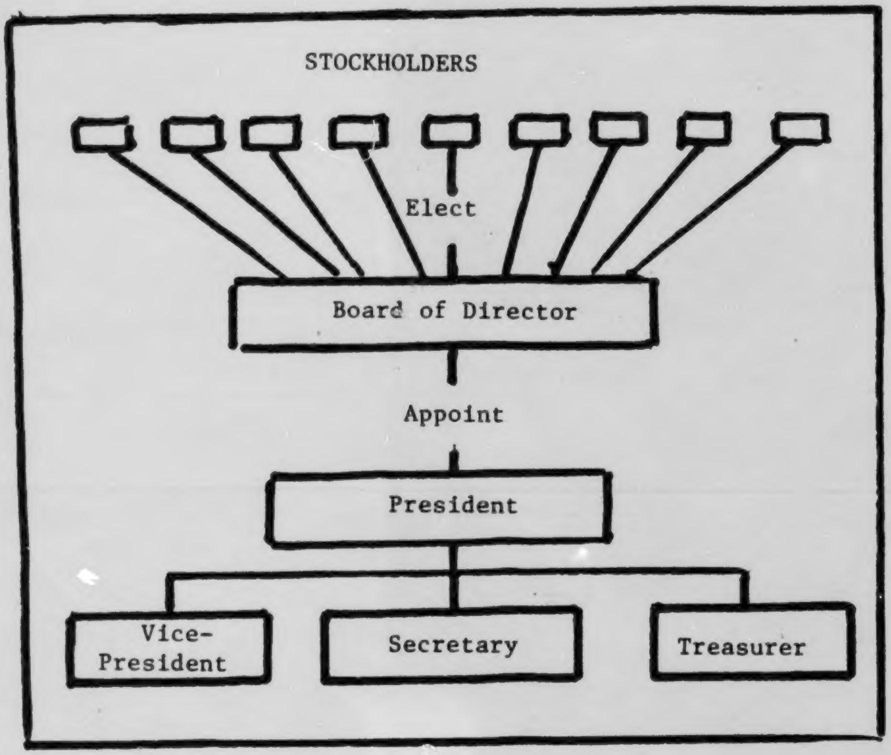
BUSINESS OWNERSHIP
SOLE PROPRIETORSHIP

The sole proprietor can make decisions quickly, for he does not have to consult anyone else.



In a partnership two or more persons own the business

BUSINESS OWNERSHIP
PARTNERSHIP


STOCKHOLDERS
Elect
Board of Director
Appoint
President
Vice-President
Secretary
Treasurer

BUSINESS OWNERSHIP
CORPORATION

BUSINESS OWNERSHIP

ASSIGNMENT SHEET--COMMITTEE FIELD TRIP TO LOCAL FRANCHISE

Select a local franchise and write a report describing its unique features. Consider the following for the report:

1. History
2. Ownership
3. Size
4. Products
5. Any other information of interest

BUSINESS OWNERSHIP

TEST

1. Match terms on the right to the correct definition on the left placing your answer in the space provided.

_____a. Business that is owned and managed by one person

_____b. A statement authorizing the formation and operation of a corporation

_____c. The possibility of failure

_____d. A legal agreement between a parent company and a distributor to sell a product or service under specific conditions

_____e. The owner of a share in a corporation

_____f. An association of individuals organized under a charter granted by the state

_____g. Any building, equipment, or other physical property other than raw material used in a business

_____h. Any organized activity conducted either by a person or by an organization that in any way contributes to or assists in satisfying the wants and needs of people for economic goods and services

_____i. A business owned by two or more persons

1. Sole Proprietorship
2. Franchise
3. Stockholder
4. Partnership
5. Charter
6. Corporation
7. Risk
8. Capital
9. Business

2. List the three major forms of business.

a.

b.

c.

3. List two advantages and two disadvantages of the three forms of businesses listed in Question 2.

a. Sole Proprietorship

Advantages

1.

2.

Disadvantages

1.

2.

B. Partnership

Advantages

1.

2.

Disadvantages

1.

2.

C. Corporation

Advantages

1.

2.

Disadvantages

1.

2.

4. List three characteristics of the franchise

a.

b.

c.

5. List five occupations in business ownership

a.

b.

c.

d.

e.

BUSINESS OWNERSHIP

ANSWERS TO TEST

1.
    a. 1
    b. 5
    c. 7
    d. 2
    e. 3
    f. 6
    g. 8
    h. 9
    i. 4

2. a. Sole Proprietorship
    b. Partnership
    c. Corporation

3. Sole Proprietorship

    Advantages

        Owner is own boss
        Owner receives all profits
        Owner knows employees and customers
        Owner can act quickly in decision making

    Disadvantages

        Owner may lack special skills and abilities
        Owner may lack funds
        Owner bears all losses
        Owner's illness or death may close the business

    Partnership

    Advantages

        Skills and abilities are pooled
        Sources of capital are increased
        Credit position is improved

    Disadvantages

        Disagreement among partners
        Each partner bound by contract of other
        Difficulty in withdrawing from partnerwhip

Corporation

Advantages

Permanency of existence
Available sources of capital
Ease in transferring ownership

Disadvantages

Charter restrictions
Lack of personal interest
Government regulations and reports

4. a. Pay initial fee and a monthly percentage of sales

   b. Exclusive rights to sell the franchised product or service in a specified geographical area

   c. Special training and advice in how best to operate the business

5. a. Barber

   b. Tailor

   c. Bakery

   d. Television Repair

(NOTE: Many others may be added to this list.)

(Suggested Time--2-3 Class Periods)

THE ACCOUNTING EQUATION

UNIT OBJECTIVE

After completion of this unit, the student should be able to define accounting terms, to classify items as either assets, liabilities, or owner's equity, to use the accounting equation to figure owner's equity and to determine his/her interest for accounting skills. This knowledge will be evidenced through demonstration and by scoring 85 percent on the unit test.

SPECIFIC OBJECTIVES

After completion of this unit, the student should be able to:

1. Match terms associated with accounting.
2. List three reasons accounting skills are needed.
3. Name five careers that require accounting skills.
4. Demonstrate the ability to:
    a. Classify items as either assets, liabilities of owner's equity.
    b. Figure owner's equity by using the accounting equation.

THE ACCOUNTING EQUATION

SUGGESTED ACTIVITIES

I. Instructor:

- A. Provide student with objective sheet
- B. Provide student with information and assignment sheets
- C. Make transparencies
- D. Discuss unit and specific objectives
- E. Discuss information and assignment sheets
- F. Give test

II. Student:

- A. Read objective sheet
- B. Study information sheets
- C. Complete assignment sheets
- D. Take test

INSTRUCTIONAL MATERIALS

I. Included in this unit:

- A. Objective sheet
- B. Information sheets
- C. Transparency master
  - 1. TM 1--The Accounting Equation
- D. Assignment sheets
  - 1. Assignment Sheet #1--Classify Assets, Liabilities and Owner's Equity
  - 2. Assignment Sheet #2--Find Owner's Equity
- E. Test

THE ACCOUNTING EQUATION

INFORMATION SHEET

I. Terms and definitions

A. Assets--All items of value owned by a business or an individual. A business's assets may consist of such items as cash, equipment, machine and office furniture. Personal assets may be cash, clothing, sports equipment, records, portable radio or bicycle

B. Accounts Receivable--Amounts of money owned to a business by a customer who has bought goods or services on credit. For example: If a clothing store sold $25 worth of clothing to a customer on credit, the shop would include among its assets an Accounts Receivable of $25

C. Liabilities--Anything of value which an individual or a business owes. (Debts or obligations to pay)

D. Debtor--The business or individual that has a debt. (Money owed)

E. Creditor--Individuals or firms to whom a debt is owed

F. Accounts Payable--Debts a business owes to its creditors for goods or services purchased on credit. For example: If a hardware store buys $175 worth of merchandise on credit from a manufacturer, the hardware store has an Accounts Payable of $175

G. Owner's Equity--A business owner's financial interest in his/her business. The owner compares his/her total asset with his/her total liabilities to determine how much the business is worth. For example: If the owner of a women's dress shop has $1,500 worth of merchandise and owes $500 to a manufacturer for goods purchased on credit, his/her financial interest (owner's equity) in the business is $1,000

H. Accounting Equation--Assets equal liabilities plus owner's equity

II. Accounting skills are needed to:

A. Prepare federal income tax returns

B. Keep records of all items of value owned or owed

C. Determine the financial status of an individual or business

INFORMATION SHEET

III. Careers that require accounting skills

- A. Accounting clerks
    - 1. Accounts Payable
    - 2. Accounts Receivable
- B. Bookkeepers
- C. Managers/Owners
- D. Cashiers
- E. Data Processing Workers

(NOTE: The careers in which a person would need to know the accounting equation vary. An accountant or an accounting clerk would definitely need to know this. The manager and/or owner of a small business would need to know how to find the owner's equity of the company or business.

All of these people need to have certain qualities if they are to do their work correctly. They must be able to work with figures, be accurate in all their work, be neat and be able to make numbers clearly. Above all, any person who works with figures and amounts must be honest.

If after completing this unit, you think you might want to enter a career involving this skill, you should consider taking the following classes: business math, accounting or recordkeeping.)

THE ACCOUNTING EQUATION

You will now consider a small business--the Freeman Auto Shop owned by Jack Freeman--to show you the meaning and use of the terms assets, liabilities and owner's equity.

FREEMAN AUTO SHOP
JACK FREEMAN OWNER
ASSETS, MARCH 30, 19--

Cash	$ 410
Office equipment	200
Shop equipment	350
Tools	550
TOTAL ASSETS	$1,510

FREEMAN AUTO SHOP
JACK FREEMAN OWNER
LIABILITIES, MARCH 30, 19--

Accounts Payable:	
United Mfg. Co.	$100
T & S Tool Co.	175
Fred's Supplies	80
TOTAL LIABILITIES	$355

Notice that Freeman Auto Shop has assets amounting to $1,510 and liabilities totaling $355. To see the relationship between his assets and his financial interest in them, Jack Freeman's accounting clerk uses the accounting equation below, which is the basis of all accounting:

ASSETS = LIABILITIES + OWNER'S EQUITY

$1,510 = $355 + ____________?

To determine Jack Freeman's owner's equity (financial interest) subtract the total liabilities from the total assets. His owner's equity is $1,155 ($1,510 - $355 - $1,155).

If a business had assets amounting to $2,600 and liabilities amounting to $1,300, what would be the owner's equity using the above equation? Answer = $1,300.

THE ACCOUNTING EQUATION

ASSIGNMENT SHEET #1--Classify Assets, Liabilities and Owner's Equity

Classify each of the following as A for Asset; L, a Liability; or OE, Owner's equity.

A. Accounts Receivable __________
B. Cash on hand __________
C. Creditors __________
D. Truck owned __________
E. Delivery equipment __________
F. Jones (owner) __________
G. Office furniture __________
H. Unpaid bill __________
I. Land __________
J. $50 not paid on a charge account __________

Before you can assume one of the duties as an accounting clerk, you need to review a few things.

When you copy numbers from one place to another, you must be very careful not to copy them incorrectly. Because of this, accounting clerks need to know how to add figures from left to right as well as in columns. To practice this do the following exercises, adding columns down first and then adding them across. The sum of the columns down equals the sum of the columns across if your addition is correct.

Example:	1		6		15	=	22
	5		9		18	=	32
	8		10		10	=	28
	14	+	25	+	43	=	82

Add: A.	14		10		20	=	___
	9		16		4	=	___
	8		5		15	=	___
		+		+		=	___

B.	3		4		10	=	___
	6		2		18	=	___
	1		13		9	=	___
		+		+		=	___

Does the sum of the columns across equal the sum of the columns down? If not, check your addition.

THE ACCOUNTING EQUATION

ANSWERS TO ASSIGNMENT SHEET #1

A. A
B. A
C. L
D. A
E. A
F. OE
G. A
H. L
I. A
J. L

A.	14		10		20	=	44	B.	3		4		10		17
	9		16		4	=	29		6		2		18		26
	8		5		15	=	28		1		13		9		23
	31	+	31	+	39	=	101		10	+	19	+	37	=	66

THE ACCOUNTING EQUATION

ASSIGNMENT SHEET #2--Find Owner's Equity

Directions: Now that you have reviewed your addition skills and you have learned what the accounting equation is and how it works, let's try some problems. Use the form below for this problem.

Assume you are the accounting clerk in Don Yate's store.

List and total the following assets and liabilities for Don Yates, the owner of the B. C. Shop. Then find his owner's equity by using the accounting equation. Assets: cash, $435; model airplanes, $365; store equipment, $550; model cars, $245; tape recorder, $485; extension cords, $34; model cement; $73; adding machine $190; tools $43. Liabilities: Ace Model Shop, $28; Mail Hobby Shop, $15; Model Supply Company, $415, Office Machines Co., $195.

ASSETS	LIABILITIES
Total Assets________________	Total Liabilities_____________

Show the amount of Don's equity in equation form.

____________________A = ______________L + _______________OE

THE ACCOUNTING EQUATION

ANSWERS TO ASSIGNMENT SHEET #2

ASSETS	LIABILITIES
Total Assets	Total Liabilities

Show the amount of Don's equity in equation form.

___$2,420___ A = ___$653___ L + ___$1,767___ OE

THE ACCOUNTING EQUATION

TEST

1. Match terms on the right to the correct definition on the left placing your answer in the space provided.

_____a. All items of value owned by a business or an individual

_____b. Amounts of money owed to a business by a customer who has bought goods or services on credit

_____c. Anything of value which an individual or business owes

_____d. The business or individual that has a debt

_____e. Individuals or firms to whom a debt is owed

_____f. Debts a business owes to its creditors for goods or services purchased on credit

_____g. A business owner's financial interest in his/her business

_____h. Assets equal Liabilities plus Owner's Equity

1. Creditor
2. Accounting Equation
3. Assets
4. Accounts Payable
5. Owner's Equity
6. Accounts Receivable
7. Liabilities
8. Debtor

2. List three reasons accounting skills are needed.

a.

b.

c.

3. Name five careers that require accounting skills.

a.

b.

c.

d.

e.

4. Demonstrate the ability to classify assets and liabilities and to find Owner's Equity by using the accounting equation.

Assume you are working for Mrs. Mary Dart. List and total the following Assets and Liabilities for Mrs. Dart. Then find her owner's equity by using the accounting equation. Assets: cash, $2,800; automobile, $1,600; furniture, $4,500; paid-up life insurance, $6,000; house, $16,500; stocks and bonds, $1,200; clothing and jewelry, $2,800; tools and equipment, $800. Liabilities: mortgage on house, $9,600; accounts owed, $375; car loan, $550.

ASSETS	LIABILITIES
Total Assets ____________________	Total Liabilities ______________

Show the amount of Mary's equity in equation form.

________________ A = __________________ + ____________ OE

THE ACCOUNTING EQUATION

ANSWERS TO TEST

1. a. 3
   b. 6
   c. 7
   d. 8
   e. 1
   f. 4
   g. 5
   h. 2
2. a. Prepare federal income tax returns.
   b. Keep records of all items of value owned or owed.
   c. Determine the financial status of an individual or business.
3. a. Accounting Clerks
   b. Bookkeepers
   c. Managers/Owners
   d. Cashiers
   e. Data Processing workers

ASSETS		LIABILITIES	
Cash	$ 2,800	Mortgage on House	$ 9,600
Automobile	1,600	Accounts owed	375
Furniture	4,500	Car loan	550
Paid-up Life Insurance	6,000		
House	16,500		
Stocks & Bonds	1,200		
Clothing & Jewelry	2,800		
Tools & Equipment	800		
Total Assets	$36,200	Total Liabilities	$10,525

Show the amounts of Mary's owner's equity in equation form.

$36,200 A = $10,525 L + $25,675 OE

(Suggested Time--2-3 Class Periods)

ACCOUNTING FORMS--THE BALANCE SHEET

UNIT OBJECTIVE

After completion of this unit, the student should be able to list assets and liabilities, to determine the owner's equity in a business and to prepare a balance sheet using the correct format. This knowledge will be evidenced through the preparing of a balance sheet and by scoring 85 percent on the unit test.

SPECIFIC OBJECTIVES

After completion of this unit, the student should be able to:

1. Match terms associated with the balance sheet.
2. Describe the purpose of a balance sheet.
3. Explain the difference between assets and liabilities.
4. Determine the owner's equity in a business.
5. Demonstrate the ability to prepare a balance sheet using the correct format.

ACCOUNTING FORMS--THE BALANCE SHEET

SUGGESTED ACTIVITIES

I. Instructor:
  A. Provide student with objective sheet
  B. Provide student with information and assignment sheets
  C. Discuss unit and specific objectives
  D. Discuss information and assignment sheets
  E. Give test.

II. Students:
  A. Read objective sheet
  B. Study information sheets
  C. Complete assignment sheet
  D. Take test

INSTRUCTIONAL MATERIALS

I. Included in this unit:
  A. Objective sheet
  B. Information sheets
  C. Assignment sheet
  D. Test

II. References:
  A. Dictionary of Accounting Terminology, South-Western Publishing Co., 1978.

ACCOUNTING FORMS--THE BALANCE SHEET

INFORMATION SHEET

I. Terms and definitions

A. Account form of balance sheet--A financial statement with the assets at left and the liabilities and owner's equity at the right

B. Accounting equation--The relation between assets, liabilities, owner's equity. (assets - liabilities = owner's equity)

C. Account title--The name given an account

D. Asset--Anything of value that is owned by a person or business

E. Balance sheet--A formal statement that shows what an individual (or business) owns, and owes, and what the individual is worth

F. Owner's equity--What an individual or a business is worth

G. Current assets--Assets that are in the form of cash or that can be converted into cash within a short period of time, normally in less than one year

H. Current liabilities--Liabilities that are to be paid within a relatively short time, normally in less than one year

I. Fixed assets--Assets that will be used for more than one fiscal period in the operation of a business

J. Long-term liabilities--Debts that do not have to be paid for a number of years in the normal operation of a business. Also called fixed liabilities

K. Sole proprietorship--A business owned entirely by one person

II. The purpose of a balance sheet

A balance sheet is prepared to determine what the business is worth.

III. The difference between assets and liabilities

A. Assets--All items of value owned by a firm

B. Liabilities--Debts or obligations of a firm

IV. Determining the owner's equity in a business

INFORMATION SHEET

Johnson Hardware Store
Balance Sheet
September 30, 19—

Assets		Liabilities	
Cash	5011 00	Accounts Payable:	
Merchandise Inventory	10245 00	Ace Calculators	150 00
Office Equipment	1500 00	James Hardware Mfg.	3215 00
Store Equipment	3800 00	Thomas Furniture	565 00
Building	17600 00	Mortgage on bldg. & land	10400 00
Land	4200 00	Total Liabilities	14330 00
		Owner's Equity	
		F. Johnson, Capital	[illegible]31 00
Total	42356 00	Total	42356 00

This is an example of a balance sheet of the Johnson Hardware Store. Notice that there are four parts to the form.

You will see the three-line heading which consists of the name of the firm, the name of the statement, and the date of the statement.

On the left side of the balance sheet are listed the assets of the firm. The assets include all items of value owned by the firm. You possibly have certain things of value such as a bicycle, a tennis racket, a radio or a stereo.

On the right side of the form are listed the liabilities of the firm. Liabilities are debts or obligations to pay. Every business, as well as most individuals, will have certain items on which it owes money.

INFORMATION SHEET

These items which are not paid for would be listed as liabilities. Do you have any liabilities? Have you ever bought anything on which you had to pay so much every month over a period of time or have your parents bought something for you and you had to pay them out of your allowance over a period of time? If so, these amounts would be listed as liabilities.

You will notice also on the lower right of the form an item called owner's equity, which consists of the owner's name and the word "capital." This shows the owner's financial interest in ones business.

To arrive at the owner's equity, the total liabilities must be subtracted from the total assets. In the illustration on the preceding page the total assets amounted to $40,959 and the liabilities totaled $14,328. To find the owner's equity you would do the following:

$40,959	Total Assets
-14,328	Total Liabilities
$26,631	Owner's Equity

If you have subtracted right, the total assets should be equal to the total liabilities plus the owner's equity. See if the illustration is correct.

(Total Assets) $40,595 = (Total Liabilities) $14,328 + Owner's Equity) $26,631

That wasn't too hard. Bet you can do a balance sheet !!!

After entering all the items on the balance sheet, a single line is drawn as shown on the form. The columns are then totaled. If they equal, a double line is drawn under the totals to show that the balance sheet is complete.

The balance sheet is an important record and it should be done carefully. In order to keep a current record of the worth of a business, a balance sheet is sometimes done at the end of each month.

Now that you have looked at an example of a balance sheet and can determine the owner's equity in a business, it is time to see if you can prepare one.

ACCOUNTING FORMS--THE BALANCE SHEET

Assignment Sheet #1--Preparing a Balance Sheet

Directions: You are ready to assume your job as assistant to an accountant, Jerry Brooks, who works for various business owners. One of the accountant's responsibilities is to prepare a balance sheet for each of his clients at the end of each month.

Mr. Brooks handles accounting work for Jan's Boutique Shop. He is getting ready to prepare the balance sheet for this shop for the month ending September 30 and has asked you to help. The owner of the Boutique is Jan White.

You are given the following information:

Jan's Boutique Shop has the following assets: Cash $2,050; Office Equipment $260; Merchandise Inventory $780; and Store Equipment $460.

Liabilities consist of: Accounts Payable: Hayes Dress Mfg. $560; Fred's Business Machines $75; and Taylor Advertisers $250.

You will find a form to do the balance sheet on the next page. Once you list the assets and the liabilities and find the owner's equity, draw a single rule under both columns before totaling. If the totals are the same, then indicate that the statement is complete by drawing a double rule below the totals. If you have any trouble doing the balance sheet, refer to the Information Sheet.

ACCOUNTING FORMS--THE BALANCE SHEET

Assignment Sheet #1--Preparing a Balance Sheet (Continued)

____

____

____

Now that you have finished, turn to the next page to see how you did. I bet Mr. Brooks will be proud of your work!!

ACCOUNTING--THE BALANCE SHEET

Answers to Assignment Sheet #1--Preparing a Balance Sheet

Jan's Boutique Shop
Balance Sheet
September 30, 19—

Assets		Liabilities	
Cash	2050 00	Accounts Payable:	
Office Equipment	260 00	Hayes Dress Mfg.	560 00
Merchandise Inventory	780 00	Fred's Business Mach.	75 00
Store Equipment	460 00	Taylor Advertisers	250 00
		Total Liabilities	885 00
		Owner's Equity	
		J. White, Capital	2665 00
Total	3550 00	Total	3550 00

ACCOUNTING FORMS--THE BALANCE SHEET

1. Match terms on the right to the correct definition on the left placing your answer in the space provided.

_____a. A financial statement with the assets at the left and the liabilities and owner's equity at the right

_____b. The relation between assets, liabilities, owner's equity. (Assets-liabilities = owner's equity)

_____c. The name given an account

_____d. Anything of value that is owned by a person or business

_____e. A formal statement that shows what an individual (or business) owns, and owes, and what the individual is worth

_____f. What an individual or a business is worth

_____g. Assets that are in the form of cash or that can be converted into cash within a short period of time, normally in less than one year

_____h. Liabilities that are to be paid within a relatively short time, normally in less than one year

_____i. Assets that will be used for more than one fiscal period in the operation of a business

_____j. Debts that do not have to be paid for, for a number of years in the normal operation of a business. Also called fixed liabilities

_____k. A business owned entirely by one person

1. Fixed assets
2. Current liabilities
3. Account form of balance sheet
4. Account title
5. Asset
6. Long-term liabilities
7. Current assets
8. Owner's equity
9. Balance sheet
10. Accounting equation
11. Sole proprietorship

2. Describe the purpose of a balance sheet.

3. Explain the difference between assets and liabilities.

   a.

   b.

4. The total assets of a business is $50,000. The total liabilities of a business is $30,000. Determine the owner's equity.

5. Demonstrate the ability to list assets and liabilities and to determine owner's equity by preparing a balance sheet for Conner's Sporting Goods.

   Directions: This particular balance sheet is for Conner's Sporting Goods for the month ending September 30.

   J. Conner's assets consist of: Cash $5,020; Merchandise Inventory $2,680; Store Equipment $978; Office Equipment $1,100; Building $15,500; and Land $5,800.

   Liabilities consist of: Accounts Payable: Jack's Sporting Mfg. $1,820; Lane Equipment Co. $535; Jacobs Wholesalers $746; and Mortgage on bldg. and land $16,600.

   Use the form on the following page to prepare your balance sheet.

Use the form below to prepare the balance sheet.

ACCOUNTING FORMS--THE BALANCE SHEET

ANSWERS TO TEST

1. a. 3
   b. 10
   c. 4
   d. 5
   e. 9
   f. 8
   g. 7
   h. 2
   i. 1
   j. 6
   k. 11

2. A balance sheet is prepared to determine what the business is worth.

3. a. Assets--All items of value owned by a firm.

   b. Liabilities--Debts or obligations of a firm.

4. Owner's equity = $20,000

5.

Conner's Sporting Goods
Balance Sheet
September 30, 1977

Assets		Liabilities	
Cash	5020 00	Accounts Payable	
Merchandise Inv.	2168 00	Jack's Sporting Mfg.	$1820 00
Store Equipment	978 00	Lane Equipment Co.	535 00
Office Equipment	1100 00	Jacob's Wholesalers	746 00
Building	15500 00	Mortgage on Bldg. & Land	16600 00
Land	5800 00	Total Liabilities	$19701 00
		Owner's Equity	
		J. Conner, Capital	$11377 00
Total Assets	$31078 00		$31078 00

(Suggested Time--2-3 Class Periods)

ACCOUNTING FORMS--THE INCOME STATEMENT

UNIT OBJECTIVE

After completion of this unit, the student should be able to determine net income or net loss and to prepare an income statement. This knowledge will be evidenced through demonstration and by scoring 85 percent on the unit test.

SPECIFIC OBJECTIVES

After completion of this unit, the student should be able to:

1. Match terms associated with the income statement.
2. Identify parts of an income statement.
3. Prepare an income statement.
4. Determine net income or net loss.

ACCOUNTING FORMS--THE INCOME STATEMENT

SUGGESTED ACTIVITIES

I. Instructor:

A. Provide student with objective sheet

B. Provide student with information and assignment sheets

C. Discuss unit and specific objectives

D. Discuss information and assignments

E. Give test.

II. Student:

A. Read objective sheet

B. Study information sheets

C. Complete assignment sheets

D. Take test

INSTRUCTIONAL MATERIALS

I. Included in this unit:

A. Objective sheet

B. Information sheets

C. Assignment sheet #1--Determine Net Income or Net Loss

Assignment sheet #2--Prepare an Income Statement

D. Test

E. Answers to test

ACCOUNTING FORMS--THE INCOME STATEMENT

INFORMATION SHEET

I. Terms and definitions

A. Income statement--Shows the heading, income, expenses, and the net income or less of a business over a certain period of time

B. Heading--Consists of three items: the name of the business, the name of the statement, and the period of time covered

C. Income--Amounts received from customers

D. Expenses--Amounts spent in obtaining the income

E. Net income--Income greater than expenses (Profit)

F. Net loss--Expenses greater than income

II. Identify parts of an income statement

An income statement shows total income and total expenses so that an owner of a business can see if the business is making more than it spends (net income) or is spending more than it makes (net loss).

(NOTE: The person who prepares the income statement might be an accountant, an accounting clerk, an office manager, or the owner of a business. In this particular unit, you will be working as an assistant to an accountant.)

III. Some firms may prepare an income statement each month, every six months or once a year. John Pierce, the owner of Pierce Trucking Company, likes to have an income statement prepared each month by his accountant.

The Pierce Trucking Company delivers items for individuals and for businesses. The income of the Pierce Trucking Company is made from the charges for the delivery services.

On the income statement a single line is drawn under the expenses and the total amount of expenses. After the total expenses are subtracted from the sales, a double rule is made to show the income statement is completed.

INFORMATION SHEET

Pierce Trucking Co.
Income Statement
For the Month Ended September 30, 19--

Income:				
Delivery charges			3100	00
Expenses:				
Utilities	170	00		
Advertising	450	00		
Gasoline & oil	356	00		
Rent	500	00		
Miscellaneous	225	00		
Total Expenses			1701	00
Net Income			1399	00

ACCOUNTING FORMS--THE INCOME STATEMENT

ASSIGNMENT SHEET #1--Determine Net Income or Net Loss

Directions: You will be working as an assistant to an accountant for the Pierce Trucking Company and will help the accountant in preparing income statements.

Before doing this, however, you need to learn some background information about why an income statement is prepared.

A business is operated to earn money--to make a profit. In order to determine whether a business is making a profit or a loss, an income statement is needed.

When preparing an income statement, you must consider total sales (amounts received from customers) and total expenses (amounts spent in obtaining the income). When the income is greater than the total expenses, a net income results. When the total expenses are greater than the income, a net loss results.

See if you can decide if the following are examples of net income or net loss. If there is a net income, write the amount of the net income in the space to the right. If there is a net loss, write the amount of the net loss and circle it in the space to the right.

	TOTAL INCOME	TOTAL EXPENSE	
1.	$3,568	$2,180	__________
2.	846	505	__________
3.	1,809	683	__________
4.	258	409	__________
5.	2,684	1,218	__________
6.	978	1,040	__________

ACCOUNTING FORMS--THE INCOME STATEMENT

ANSWERS TO ASSIGNMENT SHEET #1--Determine Net Income or Net Loss

Did you arrive at the following answers? If not, recheck your math.

1. 1,388
2. 341
3. 1,126
4. 151
5. 1,466
6. 62

ACCOUNTING FORMS--THE INCOME STATEMENT

ASSIGNMENT SHEET #2--Prepare an Income Statement

Take a look at the Information Sheet and learn about an income statement.

It is now the end of October and time to prepare another income statement. This time you are going to prepare it in your role as an assistant to the accountant.

The Delivery Charges (Income) made as of October 31 totaled $5,360.

The expenses for the month were: Utilities $189; Advertising $400; Gasoline & oil $376; Rent Expense $225; and Miscellaneous Expense $205.

Using the information above, turn to the form on the next page and complete the income statement. If you are unsure of anything, refer to the Information Sheet.

DELIVERY CHARGES
ADVERTISING
MISCELLANEOUS EXPENSE
INCOME

ACCOUNTING FORMS--THE INCOME STATEMENT

ASSIGNMENT SHEET #2--Worksheet

____

____

____

ACCOUNTING FORMS--THE INCOME STATEMENT

ANSWERS TO ASSIGNMENT #2--Preparing an Income Statement

Pierce Trucking Company
Income Statement
For the Month Ended October 31, 19--

Income:		
Delivery Charges		5360 00
Expenses:		
Utilities	189 00	
Advertising	400 00	
Gasoline + oil	376 00	
Rent	225 00	
Miscellaneous	205 00	
Total Expenses		1395 00
Net Income		3965 00

ACCOUNTING FORMS--THE INCOME STATEMENT

TEST

1. Match terms on the right to the correct definition on the left placing your answer in the space provided.

_____a. Income greater than expenses

_____b. Shows the heading, income, expenses, and the net income or loss of a business over a certain period of time

_____c. Amounts received from customers

_____d. Expenses greater than income

_____e. Consists of three items: the name of the business, the name of the statement, and the period of time covered

_____f. Amounts spent in obtaining the income

1. Income statement
2. Heading
3. Income
4. Expenses
5. Net Income
6. Net Loss

2. Identify parts of an income statement.

3. Demonstrate the ability to determine net income or net loss by preparing the income statement on the next page.

It is November 30 and time to prepare another income statement for the Pierce Trucking Company.
Using the following information, complete the form on the next page.

The delivery charges earned during the month amounted to $5,500. Expenses consisted of: Utilities $178; Advertising $400; Gasoline and oil $392; Rent $225; Miscellaneous $230. (Use form on next page)

ACCOUNTING FORMS--THE INCOME STATEMENT

ANSWERS TO TEST

1. a. 5
   b. 1
   c. 3
   d. 6
   e. 2
   f. 4

2. An income statement shows total income and total expenses so that an owner of a business can see if the business is making more than it spends (net income) or is spending more than it makes (net loss).

ACCOUNTING FORMS--THE INCOME STATEMENT

ANSWERS TO TEST

Pierce Trucking Company

Income Statement

For Month Ended November 30, 19--

Income:		
Delivery Charges		5500 00
Expenses:		
Utilities	178 00	
Advertising	400 00	
Gasoline & Oil	392 00	
Rent	225 00	
Miscellaneous	230 00	
Total Expenses		1425 00
Net Income		4075 00

(Suggested Time--5-8 Class Periods)

PAYROLL

UNIT OBJECTIVE

After completion of this unit, the student should be able to complete a time card and a payroll register for five employees. This knowledge will be evidenced by scoring 85 percent on the unit test.

SPECIFIC OBJECTIVES

After completion of this unit, the student should be able to:

1. Match terms associated with payroll procedures.
2. List four deductions from gross wages.
3. State the formula for determining net pay.
4. List four occupations where payroll procedure skills are required.
5. Figure Social Security tax for Social Security tables.
6. Figure Federal Income Tax from Federal Income Tax tables.
7. Figure State Income Tax from State Income Tax tables.
8. Complete W-4 form.
9. Complete W-2 form.
10. Complete time card.
11. Complete payroll register for five employees.

PAYROLL

SUGGESTED ACTIVITIES

I. Instructor:

   A. Provide student with objective sheet

   B. Provide student with information and assignment sheets

   C. Discuss unit and specific objectives

   D. Discuss information and assignment sheets

   E. Give test

II. Student:

   A. Read objective sheet

   B. Study information sheets

   C. Complete assignment sheets

   D. Take test

INSTRUCTIONAL MATERIALS

I. Included in this unit:

   A. Objective sheet

   B. Information sheets

   C. Assignment sheets

      1. Assignment sheet #1--Figure Social Security Tax

      2. Assignment sheet #2--Complete W-4 Form

      3. Assignment sheet #3--Complete W-2 Form

      4. Assignment sheet #4--Complete Time Card

      5. Assignment sheet #5--Compute Total Wages for five Employees

      6. Assignment sheet #6--Complete Payroll Register

D. Tax Tables

(NOTE: Teacher should secure up-to-date tax tables.)

E. Test

F. Answers to test

II. References:

A. Meehan, Pasewark, and Oliveno. Clerical Office Practice, South-Western Publishing Company, 1978.

B. Baron and Steinfield. Clerical Recordkeeping, South-Western Publishing Company, 1977.

C. J. Frank Dame, Arthur S. Patrick, and Robert L. Grubbs. Exploratory Business, McGraw-Hill Book Company, 1975.

PAYROLL

INFORMATION SHEET

I. Terms and definitions

A. Fixed salary--A salary that remains the same for each pay period worked

B. Gross pay--Total amount of wages earned before any deductions are made

C. Hourly rate--Rate of pay for each hour worked

D. Payroll clerk--An employee who keeps a record of wages earned by all employees, the deductions from wages earned and net pay

E. Social Security Taxes (FICA)--Tax on earnings through which an employee pays for ones retirement, survivors' benefits, and disability

F. Time and a half--Regular time plus one-half of regular time. Time and a half rates are paid for all hours over 40 which an employee works

G. Time card--A means of recording time worked

H. Time clock--A clock with a mechanism for recording on a time card the time an employee begins and ends a work period

I. Exemption--An amount of money on which a person does not have to pay income tax

J. W-4 Form--A form on which the employee lists number of his exemptions and marital status

K. W-2 Form--Form given in duplicate to an employee at the end of the year showing the total earnings and the amount withheld for taxes

L. Federal Withholding Tax--Tax on earnings that an employee pays to help support the Federal Government

M. State Withholding Tax--Tax on earnings that an employee pays to help support the State Government

II. Deductions from gross wages

A. Social Security

B. Federal Income Tax

INFORMATION SHEET

C. State Income Taxes

D. Other deductions

1. Insurance
2. Savings Bonds
3. Hospitalization
4. Union Dues
5. Retirement

III. Formula for determining net pay

Gross Pay-Deductions=Net Pay

IV. Occupations where payroll procedure skills are required

A. Payroll Clerk

B. Payroll Supervisor

C. Senior Payroll Clerk

D. Junior Payroll Clerk

SOCIAL SECURITY TABLE

6.05 percent employee tax deductions

Wages		Tax to be withheld	Wages		Tax to be withheld	Wages		Tax to be withheld	Wages		Tax to be withheld
At least	But less than		At least	But less than		At least	But less than		At least	But less than	
$0.00	$0.09	$0.00	$12.81	$12.98	$.78	$25.71	$25.87	$1.56	$38.60	$38.77	$2.34
09	.25	.01	12.98	13.15	.79	25.87	26.04	1.57	38.77	38.93	2.35
.25	.42	.02	13.15	13.31	.80	26.04	26.20	1.58	38.93	39.10	2.36
.42	.58	.03	13.31	13.48	.81	26.20	26.37	1.59	39.10	39.26	2.37
.58	.75	.04	13.48	13.64	.82	26.37	26.53	1.60	39.26	39.43	2.38
.75	.91	.05	13.64	13.81	.83	26.53	26.70	1.61	39.43	39.59	2.39
.91	1.08	.06	13.81	13.97	.84	26.70	26.86	1.62	39.59	39.76	2.40
1.08	1.24	.07	13.97	14.14	.85	26.86	27.03	1.63	39.76	39.92	2.41
1.24	1.41	.08	14.14	14.30	.86	27.03	27.20	1.64	39.92	40.09	2.42
1.41	1.58	.09	14.30	14.47	.87	27.20	27.36	1.65	40.09	40.25	2.43
1.58	1.74	.10	14.47	14.63	.88	27.36	27.53	1.66	40.25	40.42	2.44
1.74	1.91	.11	14.63	14.80	.89	27.53	27.69	1.67	40.42	40.58	2.45
1.91	2.07	.12	14.80	14.96	.90	27.69	27.86	1.68	40.58	40.75	2.46
2.07	2.24	.13	14.96	15.13	.91	27.86	28.02	1.69	40.75	40.91	2.47
2.24	2.40	.14	15.13	15.29	.92	28.02	28.19	1.70	40.91	41.08	2.48
2.40	2.57	.15	15.29	15.46	.93	28.19	28.35	1.71	41.08	41.24	2.49
2.57	2.73	.16	15.46	15.62	.94	28.35	28.52	1.72	41.24	41.41	2.50
2.73	2.90	.17	15.62	15.79	.95	28.52	28.68	1.73	41.41	41.58	2.51
2.90	3.06	.18	15.79	15.96	.96	28.68	28.85	1.74	41.58	41.74	2.52
3.06	3.23	.19	15.96	16.12	.97	28.85	29.01	1.75	41.74	41.91	2.53
3.23	3.39	.20	16.12	16.29	.98	29.01	29.18	1.76	41.91	42.07	2.54
3.39	3.56	.21	16.29	16.45	.99	29.18	29.34	1.77	42.07	42.24	2.55
3.56	3.72	.22	16.45	16.62	1.00	29.34	29.51	1.78	42.24	42.40	2.56
3.72	3.89	.23	16.62	16.78	1.01	29.51	29.67	1.79	42.40	42.57	2.57
3.89	4.05	.24	16.78	16.95	1.02	29.67	29.84	1.80	42.57	42.73	2.58
4.05	4.22	.25	16.95	17.11	1.03	29.84	30.00	1.81	42.73	42.90	2.59
4.22	4.39	.26	17.11	17.28	1.04	30.00	30.17	1.82	42.90	43.06	2.60
4.39	4.55	.27	17.28	17.44	1.05	30.17	30.34	1.83	43.06	43.23	2.61
4.55	4.72	.28	17.44	17.61	1.06	30.34	30.50	1.84	43.23	43.39	2.62
4.72	4.88	.29	17.61	17.77	1.07	30.50	30.67	1.85	43.39	43.56	2.63
4.88	5.05	.30	17.77	17.94	1.08	30.67	30.83	1.86	43.56	43.72	2.64
5.05	5.21	.31	17.94	18.10	1.09	30.83	31.00	1.87	43.72	43.89	2.65
5.21	5.38	.32	18.10	18.27	1.10	31.00	31.16	1.88	43.89	44.05	2.66
5.38	5.54	.33	18.27	18.43	1.11	31.16	31.33	1.89	44.05	44.22	2.67
5.54	5.71	.34	18.43	18.60	1.12	31.33	31.49	1.90	44.22	44.39	2.68
5.71	5.87	.35	18.60	18.77	1.13	31.49	31.66	1.91	44.39	44.55	2.69
5.87	6.04	.36	18.77	18.93	1.14	31.66	31.82	1.92	44.55	44.72	2.70
6.04	6.20	.37	18.93	19.10	1.15	31.82	31.99	1.93	44.72	44.88	2.71
6.20	6.37	.38	19.10	19.26	1.16	31.99	32.15	1.94	44.88	45.05	2.72
6.37	6.53	.39	19.26	19.43	1.17	32.15	32.32	1.95	45.05	45.21	2.73
6.53	6.70	.40	19.43	19.59	1.18	32.32	32.48	1.96	45.21	45.38	2.74
6.70	6.86	.41	19.59	19.76	1.19	32.48	32.65	1.97	45.38	45.54	2.75
6.86	7.03	.42	19.76	19.92	1.20	32.65	32.81	1.98	45.54	45.71	2.76
7.03	7.20	.43	19.92	20.09	1.21	32.81	32.98	1.99	45.71	45.87	2.77
7.20	7.36	.44	20.09	20.25	1.22	32.98	33.15	2.00	45.87	46.04	2.78
7.36	7.53	.45	20.25	20.42	1.23	33.15	33.31	2.01	46.04	46.20	2.79
7.53	7.69	.46	20.42	20.58	1.24	33.31	33.48	2.02	46.20	46.37	2.80
7.69	7.86	.47	20.58	20.75	1.25	33.48	33.64	2.03	46.37	46.53	2.81
7.86	8.02	.48	20.75	20.91	1.26	33.64	33.81	2.04	46.53	46.70	2.82
8.02	8.19	.49	20.91	21.08	1.27	33.81	33.97	2.05	46.70	46.86	2.83
8.19	8.35	.50	21.08	21.24	1.28	33.97	34.14	2.06	46.86	47.03	2.84
8.35	8.52	.51	21.24	21.41	1.29	34.14	34.30	2.07	47.03	47.20	2.85
8.52	8.68	.52	21.41	21.58	1.30	34.30	34.47	2.08	47.20	47.36	2.86
8.68	8.85	.53	21.58	21.74	1.31	34.47	34.63	2.09	47.36	47.53	2.87
8.85	9.01	.54	21.74	21.91	1.32	34.63	34.80	2.10	47.53	47.69	2.88
9.01	9.18	.55	21.91	22.07	1.33	34.80	34.96	2.11	47.69	47.86	2.89
9.18	9.34	.56	22.07	22.24	1.34	34.96	35.13	2.12	47.86	48.02	2.90
9.34	9.51	.57	22.24	22.40	1.35	35.13	35.29	2.13	48.02	48.19	2.91
9.51	9.67	.58	22.40	22.57	1.36	35.29	35.46	2.14	48.19	48.35	2.92
9.67	9.84	.59	22.57	22.73	1.37	35.46	35.62	2.15	48.35	48.52	2.93
9.84	10.00	.60	22.73	22.90	1.38	35.62	35.79	2.16	48.52	48.68	2.94
10.00	10.17	.61	22.90	23.06	1.39	35.79	35.96	2.17	48.68	48.85	2.95
10.17	10.34	.62	23.06	23.23	1.40	35.96	36.12	2.18	48.85	49.01	2.96
10.34	10.50	.63	23.23	23.39	1.41	36.12	36.29	2.19	49.01	49.18	2.97
10.50	10.67	.64	23.39	23.56	1.42	36.29	36.45	2.20	49.18	49.34	2.98
10.67	10.83	.65	23.56	23.72	1.43	36.45	36.62	2.21	49.34	49.51	2.99
10.83	11.00	.66	23.72	23.89	1.44	36.62	36.78	2.22	49.51	49.67	3.00
11.00	11.16	.67	23.89	24.05	1.45	36.78	36.95	2.23	49.67	49.84	3.01
11.16	11.33	.68	24.05	24.22	1.46	36.95	37.11	2.24	49.84	50.00	3.02
11.33	11.49	.69	24.22	24.39	1.47	37.11	37.28	2.25	50.00	50.17	3.03
11.49	11.66	.70	24.39	24.55	1.48	37.28	37.44	2.26	50.17	50.34	3.04
11.66	11.82	.71	24.55	24.72	1.49	37.44	37.61	2.27	50.34	50.50	3.05
11.82	11.99	.72	24.72	24.88	1.50	37.61	37.77	2.28	50.50	50.67	3.06
11.99	12.15	.73	24.88	25.05	1.51	37.77	37.94	2.29	50.67	50.83	3.07
12.15	12.32	.74	25.05	25.21	1.52	37.94	38.10	2.30	50.83	51.00	3.08
12.32	12.48	.75	25.21	25.38	1.53	38.10	38.27	2.31	51.00	51.16	3.09
12.48	12.65	.76	25.38	25.54	1.54	38.27	38.43	2.32	51.16	51.33	3.10
12.65	12.81	.77	25.54	25.71	1.55	38.43	38.60	2.33	51.33	51.49	3.11

6.05 percent employee tax deductions

Wages		Tax to be withheld	Wages		Tax to be withheld	Wages		Tax to be withheld	Wages		Tax to be withheld
At least	But less than		At least	But less than		At least	But less than		At least	But less than	
$51.49	$51.66	$3.12	$64.39	$64.55	$3.90	$77.28	$77.44	$4.68	$90.17	$90.34	$5.46
51.66	51.82	3.13	64.55	64.72	3.91	77.44	77.61	4.69	90.34	90.50	5.47
51.82	51.99	3.14	64.72	64.88	3.92	77.61	77.77	4.70	90.50	90.67	5.48
51.99	52.15	3.15	64.88	65.05	3.93	77.77	77.94	4.71	90.67	90.83	5.49
52.15	52.32	3.16	65.05	65.21	3.94	77.94	78.10	4.72	90.83	91.00	5.50
52.32	52.48	3.17	65.21	65.38	3.95	78.10	78.27	4.73	91.00	91.16	5.51
52.48	52.65	3.18	65.38	65.54	3.96	78.27	78.43	4.74	91.16	91.33	5.52
52.65	52.81	3.19	65.54	65.71	3.97	78.43	78.60	4.75	91.33	91.49	5.53
52.81	52.98	3.20	65.71	65.87	3.98	78.60	78.77	4.76	91.49	91.66	5.54
52.98	53.15	3.21	65.87	66.04	3.99	78.77	78.93	4.77	91.66	91.82	5.55
53.15	53.31	3.22	66.04	66.20	4.00	78.93	79.10	4.78	91.82	91.99	5.56
53.31	53.48	3.23	66.20	66.37	4.01	79.10	79.26	4.79	91.99	92.15	5.57
53.48	53.64	3.24	66.37	66.53	4.02	79.26	79.43	4.80	92.15	92.32	5.58
53.64	53.81	3.25	66.53	66.70	4.03	79.43	79.59	4.81	92.32	92.48	5.59
53.81	53.97	3.26	66.70	66.86	4.04	79.59	79.76	4.82	92.48	92.65	5.60
53.97	54.14	3.27	66.86	67.03	4.05	79.76	79.92	4.83	92.65	92.81	5.61
54.14	54.30	3.28	67.03	67.20	4.06	79.92	80.09	4.84	92.81	92.98	5.62
54.30	54.47	3.29	67.20	67.36	4.07	80.09	80.25	4.85	92.98	93.15	5.63
54.47	54.63	3.30	67.36	67.53	4.08	80.25	80.42	4.86	93.15	93.31	5.64
54.63	54.80	3.31	67.53	67.69	4.09	80.42	80.58	4.87	93.31	93.48	5.65
54.80	54.96	3.32	67.69	67.86	4.10	80.58	80.75	4.88	93.48	93.64	5.66
54.96	55.13	3.33	67.86	68.02	4.11	80.75	80.91	4.89	93.64	93.81	5.67
55.13	55.29	3.34	68.02	68.19	4.12	80.91	81.08	4.90	93.81	93.97	5.68
55.29	55.46	3.35	68.19	68.35	4.13	81.08	81.24	4.91	93.97	94.14	5.69
55.46	55.62	3.36	68.35	68.52	4.14	81.24	81.41	4.92	94.14	94.30	5.70
55.62	55.79	3.37	68.52	68.68	4.15	81.41	81.58	4.93	94.30	94.47	5.71
55.79	55.96	3.38	68.68	68.85	4.16	81.58	81.74	4.94	94.47	94.63	5.72
55.96	56.12	3.39	68.85	69.01	4.17	81.74	81.91	4.95	94.63	94.80	5.73
56.12	56.29	3.40	69.01	69.18	4.18	81.91	82.07	4.96	94.80	94.96	5.74
56.29	56.45	3.41	69.18	69.34	4.19	82.07	82.24	4.97	94.96	95.13	5.75
56.45	56.62	3.42	69.34	69.51	4.20	82.24	82.40	4.98	95.13	95.29	5.76
56.62	56.78	3.43	69.51	69.67	4.21	82.40	82.57	4.99	95.29	95.46	5.77
56.78	56.95	3.44	69.67	69.84	4.22	82.57	82.73	5.00	95.46	95.62	5.78
56.95	57.11	3.45	69.84	70.00	4.23	82.73	82.90	5.01	95.62	95.79	5.79
57.11	57.28	3.46	70.00	70.17	4.24	82.90	83.06	5.02	95.79	95.96	5.80
57.28	57.44	3.47	70.17	70.34	4.25	83.06	83.23	5.03	95.96	96.12	5.81
57.44	57.61	3.48	70.34	70.50	4.26	83.23	83.39	5.04	96.12	96.29	5.82
57.61	57.77	3.49	70.50	70.67	4.27	83.39	83.56	5.05	96.29	96.45	5.83
57.77	57.94	3.50	70.67	70.83	4.28	83.56	83.72	5.06	96.45	96.62	5.84
57.94	58.10	3.51	70.83	71.00	4.29	83.72	83.89	5.07	96.62	96.78	5.85
58.10	58.27	3.52	71.00	71.16	4.30	83.89	84.05	5.08	96.78	96.95	5.86
58.27	58.43	3.53	71.16	71.33	4.31	84.05	84.22	5.09	96.95	97.11	5.87
58.43	58.60	3.54	71.33	71.49	4.32	84.22	84.39	5.10	97.11	97.28	5.88
58.60	58.77	3.55	71.49	71.66	4.33	84.39	84.55	5.11	97.28	97.44	5.89
58.77	58.93	3.56	71.66	71.82	4.34	84.55	84.72	5.12	97.44	97.61	5.90
58.93	59.10	3.57	71.82	71.99	4.35	84.72	84.88	5.13	97.61	97.77	5.91
59.10	59.26	3.58	71.99	72.15	4.36	84.88	85.05	5.14	97.77	97.94	5.92
59.26	59.43	3.59	72.15	72.32	4.37	85.05	85.21	5.15	97.94	98.10	5.93
59.43	59.59	3.60	72.32	72.48	4.38	85.21	85.38	5.16	98.10	98.27	5.94
59.59	59.76	3.61	72.48	72.65	4.39	85.38	85.54	5.17	98.27	98.43	5.95
59.76	59.92	3.62	72.65	72.81	4.40	85.54	85.71	5.18	98.43	98.60	5.96
59.92	60.09	3.63	72.81	72.98	4.41	85.71	85.87	5.19	98.60	98.77	5.97
60.09	60.25	3.64	72.98	73.15	4.42	85.87	86.04	5.20	98.77	98.93	5.98
60.25	60.42	3.65	73.15	73.31	4.43	86.04	86.20	5.21	98.93	99.10	5.99
60.42	60.58	3.66	73.31	73.48	4.44	86.20	86.37	5.22	99.10	99.26	6.00
60.58	60.75	3.67	73.48	73.64	4.45	86.37	86.53	5.23	99.26	99.43	6.01
60.75	60.91	3.68	73.64	73.81	4.46	86.53	86.70	5.24	99.43	99.59	6.02
60.91	61.08	3.69	73.81	73.97	4.47	86.70	86.86	5.25	99.59	99.76	6.03
61.08	61.24	3.70	73.97	74.14	4.48	86.86	87.03	5.26	99.76	99.92	6.04
61.24	61.41	3.71	74.14	74.30	4.49	87.03	87.20	5.27	99.92	100.09	6.05
61.41	61.58	3.72	74.30	74.47	4.50	87.20	87.36	5.28			
61.58	61.74	3.73	74.47	74.63	4.51	87.36	87.53	5.29			
61.74	61.91	3.74	74.63	74.80	4.52	87.53	87.69	5.30			
61.91	62.07	3.75	74.80	74.96	4.53	87.69	87.86	5.31			
62.07	62.24	3.76	74.96	75.13	4.54	87.86	88.02	5.32			
62.24	62.40	3.77	75.13	75.29	4.55	88.02	88.19	5.33			
62.40	62.57	3.78	75.29	75.46	4.56	88.19	88.35	5.34			
62.57	62.73	3.79	75.46	75.62	4.57	88.35	88.52	5.35			
62.73	62.90	3.80	75.62	75.79	4.58	88.52	88.68	5.36			
62.90	63.06	3.81	75.79	75.96	4.59	88.68	88.85	5.37			
63.06	63.23	3.82	75.96	76.12	4.60	88.85	89.01	5.38			
63.23	63.39	3.83	76.12	76.29	4.61	89.01	89.18	5.39			
63.39	63.56	3.84	76.29	76.45	4.62	89.18	89.34	5.40			
63.56	63.72	3.85	76.45	76.62	4.63	89.34	89.51	5.41			
63.72	63.89	3.86	76.62	76.78	4.64	89.51	89.67	5.42			
63.89	64.05	3.87	76.78	76.95	4.65	89.67	89.84	5.43			
64.05	64.22	3.88	76.95	77.11	4.66	89.84	90.00	5.44			
64.22	64.39	3.89	77.11	77.28	4.67	90.00	90.17	5.45			

The multiples of the withholding for FICA on $100 are

Wage	Tax to be withheld
$100	$6.05
200	12.10
300	18.15
400	24.20
500	30.25
600	36.30
700	42.35
800	48.40
900	54.45
1,000	60.50

SINGLE Persons — WEEKLY Payroll Period

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
$0	$33	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
33	34	.10	0	0	0	0	0	0	0	0	0	0
34	35	.30	0	0	0	0	0	0	0	0	0	0
35	36	.40	0	0	0	0	0	0	0	0	0	0
36	37	.60	0	0	0	0	0	0	0	0	0	0
37	38	.80	0	0	0	0	0	0	0	0	0	0
38	39	.90	0	0	0	0	0	0	0	0	0	0
39	40	1.10	0	0	0	0	0	0	0	0	0	0
40	41	1.20	0	0	0	0	0	0	0	0	0	0
41	42	1.40	0	0	0	0	0	0	0	0	0	0
42	43	1.60	0	0	0	0	0	0	0	0	0	0
43	44	1.70	0	0	0	0	0	0	0	0	0	0
44	45	1.90	0	0	0	0	0	0	0	0	0	0
45	46	2.00	0	0	0	0	0	0	0	0	0	0
46	47	2.20	0	0	0	0	0	0	0	0	0	0
47	48	2.40	.10	0	0	0	0	0	0	0	0	0
48	49	2.50	.20	0	0	0	0	0	0	0	0	0
49	50	2.70	.40	0	0	0	0	0	0	0	0	0
50	51	2.80	.50	0	0	0	0	0	0	0	0	0
51	52	3.00	.70	0	0	0	0	0	0	0	0	0
52	53	3.20	.90	0	0	0	0	0	0	0	0	0
53	54	3.30	1.00	0	0	0	0	0	0	0	0	0
54	55	3.50	1.20	0	0	0	0	0	0	0	0	0
55	56	3.60	1.30	0	0	0	0	0	0	0	0	0
56	57	3.80	1.50	0	0	0	0	0	0	0	0	0
57	58	4.00	1.70	0	0	0	0	0	0	0	0	0
58	59	4.10	1.80	0	0	0	0	0	0	0	0	0
59	60	4.30	2.00	0	0	0	0	0	0	0	0	0
60	62	4.50	2.20	0	0	0	0	0	0	0	0	0
62	64	4.80	2.50	.20	0	0	0	0	0	0	0	0
64	66	5.20	2.90	.60	0	0	0	0	0	0	0	0
66	68	5.50	3.20	.90	0	0	0	0	0	0	0	0
68	70	5.80	3.50	1.20	0	0	0	0	0	0	0	0
70	72	6.10	3.80	1.50	0	0	0	0	0	0	0	0
72	74	6.40	4.10	1.80	0	0	0	0	0	0	0	0
74	76	6.80	4.50	2.20	0	0	0	0	0	0	0	0
76	78	7.10	4.80	2.50	.20	0	0	0	0	0	0	0
78	80	7.50	5.10	2.80	.50	0	0	0	0	0	0	0
80	82	7.80	5.40	3.10	.80	0	0	0	0	0	0	0
82	84	8.20	5.70	3.40	1.10	0	0	0	0	0	0	0
84	86	8.60	6.10	3.80	1.40	0	0	0	0	0	0	0
86	88	8.90	6.40	4.10	1.80	0	0	0	0	0	0	0
88	90	9.30	6.70	4.40	2.10	0	0	0	0	0	0	0
90	92	9.60	7.00	4.70	2.40	.10	0	0	0	0	0	0
92	94	10.00	7.40	5.00	2.70	.40	0	0	0	0	0	0
94	96	10.40	7.80	5.40	3.00	.70	0	0	0	0	0	0
96	98	10.70	8.10	5.70	3.40	1.10	0	0	0	0	0	0
98	100	11.10	8.50	6.00	3.70	1.40	0	0	0	0	0	0
100	105	11.70	9.10	6.60	4.20	1.90	0	0	0	0	0	0
105	110	12.60	10.00	7.40	5.00	2.70	.40	0	0	0	0	0
110	115	13.50	10.90	8.30	5.80	3.50	1.20	0	0	0	0	0
115	120	14.40	11.80	9.20	6.60	4.30	2.00	0	0	0	0	0
120	125	15.30	12.70	10.10	7.50	5.10	2.80	.50	0	0	0	0
125	130	16.20	13.60	11.00	8.40	5.90	3.60	1.30	0	0	0	0
130	135	17.10	14.50	11.90	9.30	6.70	4.40	2.10	0	0	0	0
135	140	18.00	15.40	12.80	10.20	7.60	5.20	2.90	.60	0	0	0
140	145	18.90	16.30	13.70	11.10	8.50	6.00	3.70	1.40	0	0	0
145	150	20.00	17.20	14.60	12.00	9.40	6.80	4.50	2.20	0	0	0
150	160	21.60	18.60	16.00	13.40	10.80	8.20	5.70	3.40	1.10	0	0
160	170	23.80	20.60	17.80	15.20	12.60	10.00	7.40	5.00	2.70	.40	0

(Continued on next page)

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MARRIED Persons — **WEEKLY** Payroll Period

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
$0	$60	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
60	62	.10	0	0	0	0	0	0	0	0	0	0
62	64	.40	0	0	0	0	0	0	0	0	0	0
64	66	.70	0	0	0	0	0	0	0	0	0	0
66	68	1.00	0	0	0	0	0	0	0	0	0	0
68	70	1.30	0	0	0	0	0	0	0	0	0	0
70	72	1.60	0	0	0	0	0	0	0	0	0	0
72	74	1.90	0	0	0	0	0	0	0	0	0	0
74	76	2.20	0	0	0	0	0	0	0	0	0	0
76	78	2.50	.30	0	0	0	0	0	0	0	0	0
78	80	2.80	.60	0	0	0	0	0	0	0	0	0
80	82	3.10	.90	0	0	0	0	0	0	0	0	0
82	84	3.40	1.20	0	0	0	0	0	0	0	0	0
84	86	3.70	1.50	0	0	0	0	0	0	0	0	0
86	88	4.00	1.80	0	0	0	0	0	0	0	0	0
88	90	4.30	2.10	0	0	0	0	0	0	0	0	0
90	92	4.60	2.40	.20	0	0	0	0	0	0	0	0
92	94	4.90	2.70	.50	0	0	0	0	0	0	0	0
94	96	5.20	3.00	.80	0	0	0	0	0	0	0	0
96	98	5.50	3.30	1.10	0	0	0	0	0	0	0	0
98	100	5.80	3.60	1.40	0	0	0	0	0	0	0	0
100	105	6.30	4.10	2.00	0	0	0	0	0	0	0	0
105	110	7.10	4.90	2.70	.50	0	0	0	0	0	0	0
110	115	8.00	5.60	3.50	1.30	0	0	0	0	0	0	0
115	120	8.90	6.40	4.20	2.00	0	0	0	0	0	0	0
120	125	9.80	7.20	5.00	2.80	.60	0	0	0	0	0	0
125	130	10.70	8.10	5.70	3.50	1.40	0	0	0	0	0	0
130	135	11.60	9.00	6.50	4.30	2.10	0	0	0	0	0	0
135	140	12.50	9.90	7.30	5.00	2.90	.70	0	0	0	0	0
140	145	13.40	10.80	8.20	5.80	3.60	1.50	0	0	0	0	0
145	150	14.30	11.70	9.10	6.50	4.40	2.20	.10	0	0	0	0
150	160	15.70	13.10	10.50	7.90	5.50	3.30	1.20	0	0	0	0
160	170	17.50	14.90	12.30	9.70	7.10	4.80	2.70	.50	0	0	0
170	180	19.30	16.70	14.10	11.50	8.90	6.30	4.20	2.00	0	0	0
180	190	21.10	18.50	15.90	13.30	10.70	8.10	5.70	3.50	1.40	0	0
190	200	22.90	20.30	17.70	15.10	12.50	9.90	7.30	5.00	2.90	.70	0
200	210	24.70	22.10	19.50	16.90	14.30	11.70	9.10	6.50	4.40	2.20	0
210	220	26.50	23.90	21.30	18.70	16.10	13.50	10.90	8.30	5.90	3.70	1.50
220	230	28.40	25.70	23.10	20.50	17.90	15.30	12.70	10.10	7.50	5.20	3.00
230	240	30.60	27.50	24.90	22.30	19.70	17.10	14.50	11.90	9.30	6.70	4.50
240	250	32.80	29.60	26.70	24.10	21.50	18.90	16.30	13.70	11.10	8.50	6.00
250	260	35.00	31.80	28.60	25.90	23.30	20.70	18.10	15.50	12.90	10.30	7.70
260	270	37.20	34.00	30.80	27.70	25.10	22.50	19.90	17.30	14.70	12.10	9.50
270	280	39.40	36.20	33.00	29.80	26.90	24.30	21.70	19.10	16.50	13.90	11.30
280	290	41.80	38.40	35.20	32.00	28.90	26.10	23.50	20.90	18.30	15.70	13.10
290	300	44.30	40.70	37.40	34.20	31.10	27.90	25.30	22.70	20.10	17.50	14.90
300	310	46.80	43.20	39.60	36.40	33.30	30.10	27.10	24.50	21.90	19.30	16.70
310	320	49.30	45.70	42.10	38.60	35.50	32.30	29.10	26.30	23.70	21.10	18.50
320	330	51.80	48.20	44.60	41.00	37.70	34.50	31.30	28.20	25.50	22.90	20.30
330	340	54.30	50.70	47.10	43.50	39.90	36.70	33.50	30.40	27.30	24.70	22.10
340	350	56.80	53.20	49.60	46.00	42.40	38.90	35.70	32.60	29.40	26.50	23.90
350	360	59.30	55.70	52.10	48.50	44.90	41.30	37.90	34.80	31.60	28.40	25.70
360	370	62.10	58.20	54.60	51.00	47.40	43.80	40.10	37.00	33.80	30.60	27.50
370	380	64.90	60.80	57.10	53.50	49.90	46.30	42.60	39.20	36.00	32.80	29.60
380	390	67.70	63.60	59.60	56.00	52.40	48.80	45.10	41.50	38.20	35.00	31.80
390	400	70.50	66.40	62.40	58.50	54.90	51.30	47.60	44.00	40.40	37.20	34.00
400	410	73.30	69.20	65.20	61.20	57.40	53.80	50.10	46.50	42.90	39.40	36.20
410	420	76.10	72.00	68.00	64.00	59.90	56.30	52.60	49.00	45.40	41.80	38.40
420	430	78.90	74.80	70.80	66.80	62.70	58.80	55.10	51.50	47.90	44.30	40.70
430	440	81.80	77.60	73.60	69.60	65.50	61.50	57.60	54.00	50.40	46.80	43.20

(Continued on next page)

STATE INCOME TAX TABLE

No Exemptions Or Deductions Claimed

MONTHLY PAY PERIOD			SEMI-MONTHLY PAY PERIOD			BI-WEEKLY PAY PERIOD			WEEKLY PAY PERIOD			DAILY PAY PERIOD		
From	Wages Through	Amount of Tax	From	Wages Through	Amount of Tax	From	Wages Through	Amount of Tax	From	Wages Through	Amount of Tax	From	Wages Through	Amount of Tax
$ .00	$ 10.00	$ .10	$ .00	$ 5.00	$ .05	$ .00	$ 5.00	$ .05	$ .00	$ 2.00	$ .02	$ .00	$ .46	$ .00
10.01	20.00	.20	5.01	10.00	.10	5.01	9.00	.09	2.01	5.00	.05	.47	.92	.01
20.01	30.00	.30	10.01	15.00	.15	9.01	14.00	.14	5.01	7.00	.07	.93	1.38	.01
30.01	40.00	.40	15.01	20.00	.20	14.01	18.00	.18	7.01	9.00	.09	1.39	1.85	.02
40.01	50.00	.50	20.01	25.00	.25	18.01	23.00	.23	9.01	12.00	.12	1.86	2.31	.02
50.01	60.00	.60	25.01	30.00	.30	23.01	28.00	.28	12.01	14.00	.14	2.32	2.77	.03
60.01	70.00	.70	30.01	35.00	.35	28.01	32.00	.32	14.01	16.00	.16	2.78	3.23	.03
70.01	80.00	.80	35.01	40.00	.40	32.01	37.00	.37	16.01	18.00	.18	3.24	3.69	.04
80.01	90.00	.90	40.01	45.00	.45	37.01	42.00	.42	18.01	21.00	.21	3.70	4.15	.04
90.01	100.00	1.00	45.01	50.00	.50	42.01	46.00	.46	21.01	23.00	.23	4.16	4.62	.05
100.01	110.00	1.10	50.01	55.00	.55	46.01	51.00	.51	23.01	25.00	.25	4.63	5.08	.05
110.01	120.00	1.20	55.01	60.00	.60	51.01	55.00	.55	25.01	28.00	.28	5.09	5.54	.06
120.01	130.00	1.30	60.01	65.00	.65	55.01	60.00	.60	28.01	30.00	.30	5.55	6.00	.06
130.01	140.00	1.40	65.01	70.00	.70	60.01	65.00	.65	30.01	32.00	.32	6.01	6.46	.06
140.01	150.00	1.50	70.01	75.00	.75	65.01	69.00	.69	32.01	35.00	.35	6.47	6.92	.07
150.01	160.00	1.60	75.01	80.00	.80	69.01	74.00	.74	35.01	37.00	.37	6.93	7.38	.07
160.01	170.00	1.70	80.01	85.00	.85	74.01	78.00	.78	37.01	39.00	.39	7.39	7.85	.08
170.01	180.00	1.80	85.01	90.00	.90	78.01	83.00	.83	39.01	42.00	.42	7.86	8.31	.08
180.01	190.00	1.90	90.01	95.00	.95	83.01	88.00	.88	42.01	44.00	.44	8.32	8.77	.09
190.01	200.00	2.00	95.01	100.00	1.00	88.01	92.00	.92	44.01	46.00	.46	8.78	9.23	.09
200.01	220.00	2.20	100.01	110.00	1.10	92.01	102.00	1.02	46.01	51.00	.51	9.24	10.15	.10
220.01	240.00	2.40	110.01	120.00	1.20	102.01	111.00	1.11	51.01	55.00	.55	10.16	11.08	.11
240.01	260.00	2.75	120.01	130.00	1.38	111.01	120.00	1.27	55.01	60.00	.63	11.09	12.00	.13
260.01	280.00	3.25	130.01	140.00	1.63	120.01	129.00	1.50	60.01	65.00	.75	12.01	12.92	.15
280.01	300.00	3.75	140.01	150.00	1.88	129.01	138.00	1.73	65.01	69.00	.87	12.93	13.85	.17
300.01	320.00	4.25	150.01	160.00	2.13	138.01	148.00	1.96	69.01	74.00	.98	13.86	14.77	.20
320.01	340.00	4.75	160.01	170.00	2.38	148.01	157.00	2.19	74.01	78.00	1.10	14.78	15.69	.22
340.01	360.00	5.25	170.01	180.00	2.63	157.01	166.00	2.42	78.01	83.00	1.21	15.70	16.62	.24
360.01	380.00	5.75	180.01	190.00	2.88	166.01	175.00	2.65	83.01	88.00	1.33	16.63	17.54	.27
380.01	400.00	6.25	190.01	200.00	3.13	175.01	185.00	2.88	88.01	92.00	1.44	17.55	18.46	.29
400.01	420.00	6.75	200.01	210.00	3.38	185.01	194.00	3.12	92.01	97.00	1.56	18.47	19.38	.31
420.01	440.00	7.25	210.01	220.00	3.63	194.01	203.00	3.35	97.01	102.00	1.67	19.39	20.31	.33
440.01	460.00	7.75	220.01	230.00	3.88	203.01	212.00	3.58	102.01	106.00	1.79	20.32	21.23	.36
460.01	480.00	8.25	230.01	240.00	4.13	212.01	222.00	3.81	106.01	111.00	1.90	21.24	22.15	.38
480.01	500.00	8.75	240.01	250.00	4.38	222.01	231.00	4.04	111.01	115.00	2.02	22.16	23.08	.40
500.01	520.00	9.45	250.01	260.00	4.73	231.01	240.00	4.36	115.01	120.00	2.18	23.09	24.00	.44
520.01	540.00	10.15	260.01	270.00	5.08	240.01	249.00	4.68	120.01	125.00	2.34	24.01	24.92	.47
540.01	560.00	10.85	270.01	280.00	5.43	249.01	258.00	5.01	125.01	129.00	2.50	24.93	25.85	.50
560.01	580.00	11.55	280.01	290.00	5.78	258.01	268.00	5.33	129.01	134.00	2.67	25.86	26.77	.53
580.01	600.00	12.25	290.01	300.00	6.13	268.01	277.00	5.65	134.01	138.00	2.83	26.78	27.69	.57
600.01	640.00	13.65	300.01	320.00	6.83	277.01	295.00	6.30	138.01	148.00	3.15	27.70	29.54	.63
640.01	680.00	15.05	320.01	340.00	7.53	295.01	314.00	6.95	148.01	157.00	3.47	29.55	31.38	.69
680.01	720.00	16.45	340.01	360.00	8.23	314.01	332.00	7.59	157.01	166.00	3.80	31.39	33.23	.76
720.01	760.00	17.95	360.01	380.00	8.98	332.01	351.00	8.28	166.01	175.00	4.14	33.24	35.08	.83
760.01	800.00	19.75	380.01	400.00	9.88	351.01	369.00	9.12	175.01	185.00	4.56	35.09	36.92	.91
800.01	840.00	21.55	400.01	420.00	10.78	369.01	388.00	9.95	185.01	194.00	4.97	36.93	38.77	.99
840.01	880.00	23.35	420.01	440.00	11.68	388.01	406.00	10.78	194.01	203.00	5.39	38.78	40.62	1.08
880.01	920.00	25.15	440.01	460.00	12.58	406.01	425.00	11.61	203.01	212.00	5.80	40.63	42.46	1.16
920.01	960.00	26.95	460.01	480.00	13.48	425.01	443.00	12.44	212.01	222.00	6.22	42.47	44.31	1.24
960.01	1,000.00	28.75	480.01	500.00	14.38	443.01	462.00	13.27	222.01	231.00	6.63	44.32	46.15	1.33

Weekly Pay Period

STATE INCOME TAX TABLE

WAGES		With No Dependents			With 1 Dependent			With 2 Dependents			With 3 Dependents			With 4 Dependents			With 5 Dependents			With 6 Dependents		
From	Through	Single and You Claim Your Exemption	Married and You Claim One Exemption	Married and You Claim Both Exemptions	Single and You Claim Your Exemption	Married and You Claim One Exemption	Married or Head of Family and You Claim Both Exemptions	Single and You Claim Your Exemption	Married and You Claim One Exemption	Married or Head of Family and You Claim Both Exemptions	Single and You Claim Your Exemption	Married and You Claim One Exemption	Married or Head of Family and You Claim Both Exemptions	Single and You Claim Your Exemption	Married and You Claim One Exemption	Married or Head of Family and You Claim Both Exemptions	Single and You Claim Your Exemption	Married and You Claim One Exemption	Married or Head of Family and You Claim Both Exemptions	Single and You Claim Your Exemption	Married and You Claim One Exemption	Married or Head of Family and You Claim Both Exemptions
$ .01	$ 34.00	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00
34.01	40.00	.03	.03	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
40.01	42.00	.05	.05	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
42.01	44.00	.06	.06	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
44.01	46.00	.08	.08	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
46.01	48.00	.10	.10	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
48.01	49.00	.11	.11	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
49.01	52.00	.13	.13	.00	.02	.02	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
52.01	54.00	.15	.15	.00	.04	.04	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
54.01	56.00	.17	.17	.00	.06	.06	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
56.01	59.00	.20	.20	.00	.08	.08	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
59.01	61.00	.22	.22	.00	.10	.10	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
61.01	66.00	.28	.28	.00	.17	.17	.00	.05	.05	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
66.01	70.00	.39	.39	.05	.27	.27	.00	.16	.16	.00	.04	.04	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
70.01	75.00	.49	.49	.15	.38	.38	.04	.26	.26	.00	.14	.14	.00	.03	.03	.00	.00	.00	.00	.00	.00	.00
75.01	79.00	.59	.59	.26	.48	.48	.14	.36	.36	.03	.25	.25	.00	.13	.13	.00	.02	.02	.00	.00	.00	.00
79.01	84.00	.70	.70	.36	.58	.58	.25	.47	.47	.13	.35	.35	.02	.24	.24	.00	.12	.12	.00	.01	.01	.00
84.01	89.00	.80	.80	.47	.69	.69	.35	.57	.57	.24	.46	.46	.12	.34	.34	.00	.23	.23	.00	.11	.11	.00
89.01	93.00	.91	.91	.57	.79	.79	.45	.68	.68	.34	.56	.56	.22	.44	.44	.11	.33	.33	.00	.21	[illegible]	.00
93.01	98.00	1.01	1.02	.67	.89	.90	.56	.78	.78	.44	.66	.67	.33	.55	.55	.21	.43	.44	.10	.32	.32	.00
98.01	102.00	1.11	1.13	.78	1.00	1.02	.66	.88	.90	.55	.77	.78	.43	.65	.67	.32	.54	.55	.20	.42	.44	.09
102.01	107.00	1.22	1.25	.88	1.10	1,13	.77	.99	1.02	.65	.87	.90	.54	.76	.78	.42	.64	.67	.30	.53	.55	.19
107.01	115.00	1.39	1.44	1.06	1.28	1.33	.94	1.16	1.21	.83	1.05	1.10	.71	.93	.98	.60	.82	.87	.48	.70	.75	.37
115.01	124.00	1.60	1.67	1.27	1.49	1.56	1.15	1.37	1.44	1.03	1.26	1.33	.92	1.14	1.21	.80	1.03	1.10	.69	.91	.98	.57
124.01	133.00	1.86	1.99	1.52	1.75	1.88	1.41	1.63	1.76	1.29	1.51	1.65	1.18	1.40	1.53	1.06	1.28	1.42	.95	1.17	1.30	.83
133.01	143.00	2.15	2.32	1.81	2.04	2.20	1.70	1.92	2.08	1.58	1.81	1.97	1.47	1.69	1.85	1.35	1.57	1.74	1.24	1.46	1.62	1.12
143.01	152.00	2.44	2.64	2.11	2.33	2.52	1.99	2.21	2.41	1.87	2.10	2.29	1.76	1.98	2.18	1.64	1.87	2.06	1.53	1.75	1.95	1.41
152.01	161.00	2.73	2.96	2.40	2.62	2.85	2.28	2.50	2.73	2.17	2.39	2.62	2.05	2.27	2.50	1.93	2.16	2.38	1.82	2.04	2.27	1.70
161.01	170.00	3.02	3.28	2.69	2.91	3.17	2.57	2.79	3.05	2.46	2.68	2.94	2.34	2.56	2.82	2.23	2.45	2.71	2.11	2.33	2.59	1.99
170.01	180.00	3.31	3.61	2.98	3.20	3.49	2.86	3.08	3.38	2.75	2.97	3.26	2.63	2.85	3.15	2.52	2.74	3.03	2.40	2.62	2.92	2.29
180.01	189.00	3.61	4.00	3.27	3.49	3.88	3.15	3.37	3.77	3.04	3.26	3.65	2.92	3.14	3.53	2.81	3.03	3.42	2.69	2.91	3.30	2.58
189.01	198.00	3.98	4.41	3.64	3.86	4.30	3.53	3.75	4.18	3.41	3.63	4.07	3.30	3.52	3.95	3.18	3.40	3.83	3.07	3.29	3.72	2.95
198.01	207.00	4.39	4.83	4.06	4.28	4.71	3.94	[illegible]	4.60	3.83	4.05	4.48	3.71	3.93	4.37	3.60	3.82	4.25	3.48	3.70	4.13	3.37
207.01	216.00	4.81	5.24	4.47	4.69	5.13	4.36	4.58	5.01	4.24	4.46	4.90	4.13	4.35	4.78	4.01	4.23	4.67	3.90	4.12	4.55	3.78
216.01	226.00	5.23	5.66	4.89	5.11	5.54	4.77	4.99	5.43	4.66	4.88	5.31	4.54	4.76	5.20	4.43	4.65	5.08	4.31	4.53	4.97	4.20
226.01	235.00	5.64	6.07	5.30	5.53	5.96	5.19	5.41	5.84	5.07	5.29	5.73	4.96	5.18	5.61	4.84	5.06	5.50	4.73	4.95	5.38	4.61
235.01	244.00	6.06	6.49	5.72	5.94	6.37	5.60	5.83	6.26	5.49	5.71	6.14	5.37	5.59	6.03	5.26	5.48	5.91	5.14	5.36	5.80	5.03
244.01	253.00	6.47	6.90	6.13	6.36	6.79	6.02	6.24	6.67	5.90	6.13	6.56	5.79	6.01	6.44	5.67	5.89	6.33	5.56	5.78	6.21	5.44
253.01	263.00	6.89	7.32	6.55	6.77	7.20	6.43	6.66	7.09	6.32	6.54	6.97	6.20	6.43	6.86	6.09	6.31	6.74	5.97	6.19	6.63	5.86
263.01	272.00	7.30	7.73	6.97	7.19	7.62	6.85	7.07	7.50	6.73	6.96	7.39	6.62	6.84	7.27	6.50	6.73	7.16	6.39	6.61	7.04	6.27
272.01	281.00	7.72	8.15	7.38	7.60	8.03	7.27	7.49	7.92	7.15	7.37	7.80	7.03	7.26	7.69	6.92	7.14	7.57	6.80	7.03	7.46	6.69
281.01	290.00	8.13	8.57	7.80	8.02	8.45	7.68	7.90	8.33	7.57	7.79	8.22	7.45	7.67	8.10	7.33	7.56	7.99	7.22	7.44	7.87	7.10
290.01	300.00	8.55	9.01	8.21	8.43	8.89	8.10	8.32	8.78	7.98	8.20	8.66	7.87	8.09	8.55	7.75	7.97	8.43	7.63	7.86	8.32	7.52
300.01	309.00	8.99	9.56	8.65	8.87	9.45	8.53	8.76	9.33	8.42	8.64	9.22	8.30	8.53	9.10	8.19	8.41	8.99	8.07	8.29	8.87	7.96
309.01	318.00	9.54	10.12	9.20	9.43	10.00	9.09	9.31	9.89	8.97	9.19	9.77	8.86	9.08	9.66	8.74	8.96	9.54	8.63	8.85	9.43	8.51
318.01	327.00	10.09	10.67	9.76	9.98	10.56	9.64	9.86	10,44	9.53	9.75	10.33	9.41	9.63	10.21	9.30	9.52	10.09	9.18	9.40	9.98	9.07
327.01	336.00	10.65	11.23	10.31	10.53	11.11	10.20	10.42	10.99	10.08	10.30	10.88	9.97	10.19	10.76	9.85	10.07	10.65	9.73	9.96	10.53	9.62
336.01	346.00	11.20	11.78	10.87	11.09	11.66	10.75	10.97	11.55	10.63	10.86	11.43	10.52	10.74	11.32	10.40	10.63	11.20	10.29	10.51	11.09	10.17
346.01	355.00	11.76	12.33	11.42	11.64	12.22	11.30	11.53	12.10	11.19	11.41	11.99	11.07	11.29	11.87	10.96	11.18	11.76	10.84	11.06	11.64	10.73
355.01	[illegible]	12.31	12.89	11.97	12.19	12.77	11.86	12.08	12.66	[illegible]	11.96	12.54	11.63	11.85	12.43	11.51	11.73	12.31	11.40	[illegible]	12.19	11.28

PAYROLL

ASSIGNMENT SHEET #1

Directions: Figure the Social Security tax on the incomes listed below:

Name of Employee	Gross Pay	FICA Tax (6.05)
Example: Mary Anderson	$99.45	$6.02

NAME OF EMPLOYEE	GROSS PAY	FICA TAX
Jane Smith	$103.50	________
Joyce Nelson	104.70	________
Margaret Lee	140.50	________

PAYROLL

ANSWERS TO ASSIGNMENT SHEET #1

NAME OF EMPLOYEE	GROSS PAY	FICA TAX
Jane Smith	$103.50	$103.50 x .0605 = 6.26*
Joyce Nelson	104.70	104.70 x .0605 = 6.33*
Margaret Lee	140.50	140.50 x .0605 = 8.50*

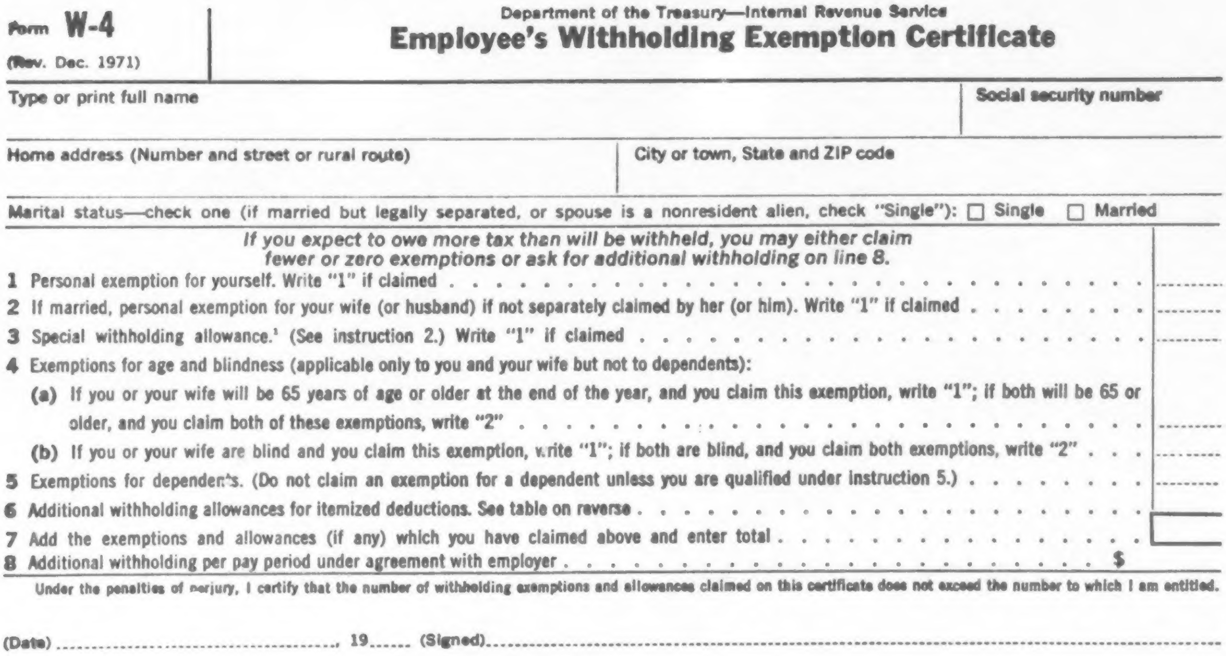
*Or use Social Security Table

PAYROLL

ASSIGNMENT SHEET #2

Directions: Complete W-4 Form:

1. Use your name, address, zip code and Social Security number.
2. Marital status--single
3. Personal Exemptions--1
4. Total Exemptions
5. Sign your name and date



Form **W-4**
(Rev. Dec. 1971)

Department of the Treasury—Internal Revenue Service

Employee's Withholding Exemption Certificate

Type or print full name | Social security number

Home address (Number and street or rural route) | City or town, State and ZIP code

Marital status—check one (if married but legally separated, or spouse is a nonresident alien, check "Single"): ☐ Single ☐ Married

If you expect to owe more tax than will be withheld, you may either claim fewer or zero exemptions or ask for additional withholding on line 8.

1 Personal exemption for yourself. Write "1" if claimed . . . .

2 If married, personal exemption for your wife (or husband) if not separately claimed by her (or him). Write "1" if claimed . . . .

3 Special withholding allowance.[1] (See instruction 2.) Write "1" if claimed . . . .

4 Exemptions for age and blindness (applicable only to you and your wife but not to dependents):

(a) If you or your wife will be 65 years of age or older at the end of the year, and you claim this exemption, write "1"; if both will be 65 or older, and you claim both of these exemptions, write "2" . . . .

(b) If you or your wife are blind and you claim this exemption, write "1"; if both are blind, and you claim both exemptions, write "2" . . . .

5 Exemptions for dependents. (Do not claim an exemption for a dependent unless you are qualified under instruction 5.) . . . .

6 Additional withholding allowances for itemized deductions. See table on reverse . . . .

7 Add the exemptions and allowances (if any) which you have claimed above and enter total . . . .

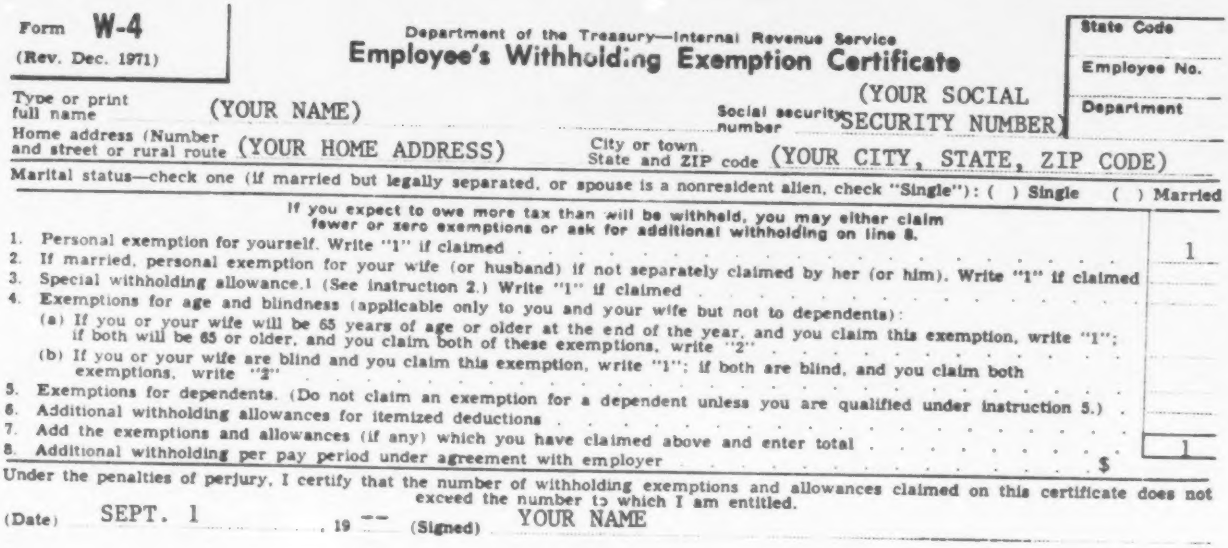
8 Additional withholding per pay period under agreement with employer . . . . $

Under the penalties of perjury, I certify that the number of withholding exemptions and allowances claimed on this certificate does not exceed the number to which I am entitled.

(Date) ...., 19...... (Signed)..

PAYROLL

ANSWERS TO ASSIGNMENT SHEET #2



Form **W-4**
(Rev. Dec. 1971)

Department of the Treasury—Internal Revenue Service
Employee's Withholding Exemption Certificate

State Code	
Employee No.	
Department	

Type or print full name (YOUR NAME)
Social security number (YOUR SOCIAL SECURITY NUMBER)
Home address (Number and street or rural route (YOUR HOME ADDRESS)
City or town State and ZIP code (YOUR CITY, STATE, ZIP CODE)
Marital status—check one (if married but legally separated, or spouse is a nonresident alien, check "Single"): ( ) Single ( ) Married

If you expect to owe more tax than will be withheld, you may either claim fewer or zero exemptions or ask for additional withholding on line 8.

1. Personal exemption for yourself. Write "1" if claimed	1
2. If married, personal exemption for your wife (or husband) if not separately claimed by her (or him). Write "1" if claimed	
3. Special withholding allowance.1 (See instruction 2.) Write "1" if claimed	
4. Exemptions for age and blindness (applicable only to you and your wife but not to dependents):	
(a) If you or your wife will be 65 years of age or older at the end of the year, and you claim this exemption, write "1"; if both will be 65 or older, and you claim both of these exemptions, write "2"	
(b) If you or your wife are blind and you claim this exemption, write "1"; if both are blind, and you claim both exemptions, write "2"	
5. Exemptions for dependents. (Do not claim an exemption for a dependent unless you are qualified under instruction 5.)	
6. Additional withholding allowances for itemized deductions	
7. Add the exemptions and allowances (if any) which you have claimed above and enter total	1
8. Additional withholding per pay period under agreement with employer	$

Under the penalties of perjury, I certify that the number of withholding exemptions and allowances claimed on this certificate does not exceed the number to which I am entitled.

(Date) SEPT. 1, 19 -- (Signed) YOUR NAME

PAYROLL

ASSIGNMENT SHEET #3

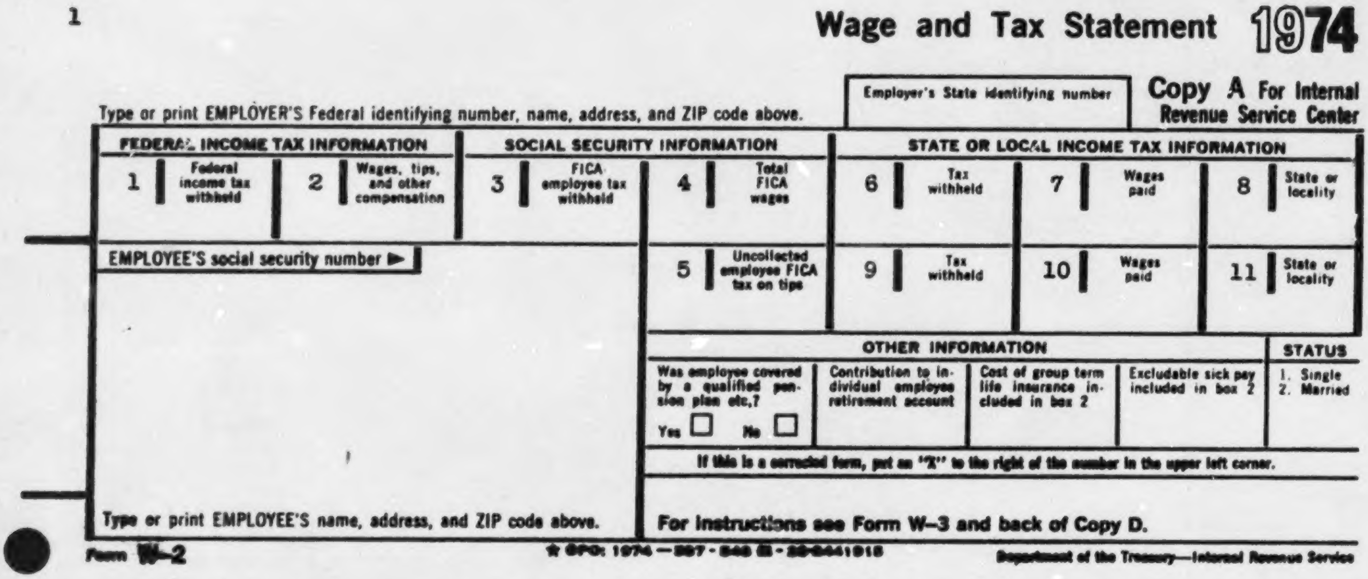
Directions: Complete W-2 Form:

1. Type or print employer's Federal identifying number, name, address, and zip code. (Steno Ware, Inc., 3 No Where, Little Rock, AR 72201)

2. Type employer's State identifying number. (71-0000000)

3. Fill in the following information:

   a. (1) Federal income tax withheld (566.80)
   b. (2) Wages, tips, and other compensation (5,200)
   c. (3) FICA employee tax withheld (314.60)
   d. (4) Total FICA wages (5,200)
   e. (5) Uncollected employee FICA tax on tips (none)
   f. (6) State Tax withheld (86.84)
   g. (7) Wages paid (5,200)
   h. (8) (9) (10) (11) - State (leave blank)
   i. Other information (Box 1 - No, Box 2 - None, Box 3 - None, Box 4 - None, Box 5 - Single)
   j. Employee's Social Security number (987-65-4321)
   k. Employee's name, address, and zip code (Alvin Snobgrass, 4501 Hwy 71, Alma, AR 72921)



1

Wage and Tax Statement 1974

Employer's State identifying number

Copy A For Internal Revenue Service Center

Type or print EMPLOYER'S Federal identifying number, name, address, and ZIP code above.

FEDERAL INCOME TAX INFORMATION
1 Federal income tax withheld
2 Wages, tips, and other compensation

SOCIAL SECURITY INFORMATION
3 FICA employee tax withheld
4 Total FICA wages
5 Uncollected employee FICA tax on tips

STATE OR LOCAL INCOME TAX INFORMATION
6 Tax withheld
7 Wages paid
8 State or locality
9 Tax withheld
10 Wages paid
11 State or locality

EMPLOYEE'S social security number ►

OTHER INFORMATION
Was employee covered by a qualified pension plan etc,? Yes ☐ No ☐
Contribution to individual employee retirement account
Cost of group term life insurance included in box 2
Excludable sick pay included in box 2

STATUS
1. Single
2. Married

If this is a corrected form, put an "X" to the right of the number in the upper left corner.

Type or print EMPLOYEE'S name, address, and ZIP code above.

For instructions see Form W-3 and back of Copy D.

Form W-2

★ GPO: 1974 — [illegible]

Department of the Treasury—Internal Revenue Service

PAYROLL

ANSWERS TO ASSIGNMENT SHEET #3

Directions: Complete W-2 Form:

1. Type or print employer's Federal identifying number, name, address, and zip code. (Steno Ware, Inc., 3 No Where, Little Rock, AR 72201)

2. Type employer's State identifying number. (71-0000000)

3. Fill in the following information:

   a. (1) Federal income tax withheld (566.80)
   b. (2) Wages, tips, and other compensation (5,200)
   c. (3) FICA employee tax withheld (314.60)
   d. (4) Total FICA wages (5,200)
   e. (5) Uncollected employee FICA tax on tips (none)
   f. (6) State tax withheld (86.84)
   g. (7) Wages paid (5,200)
   h. (8) (9) (10) (11) - State (leave blank)
   i. Other information (Box 1 - No, Box 2 - None, Box 3 - None, Box 4 - None, Box 5 - Single)
   j. Employee's Social Security number (987-65-4321)
   k. Employee's name, address, and zip code (Alvin Snobgrass, 4501 Hwy 71, Alma, AR 72921)

1

Steno Ware, Inc.
3 No Where
Little Rock, AR 72201
Type or print EMPLOYER'S Federal identifying number, name, address, and ZIP code above.

Wage and Tax Statement 1974

Employer's State identifying number: 71-0000000

Copy A For Internal Revenue Service Center

FEDERAL INCOME TAX INFORMATION		SOCIAL SECURITY INFORMATION		STATE OR LOCAL INCOME TAX INFORMATION		
1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee tax withheld	4 Total FICA wages	6 Tax withheld	7 Wages paid	8 State or locality
566.80	5,200	314.60	5,200	86.84	5,200	
EMPLOYEE'S social security number ►		987-65-4321	5 Uncollected employee FICA tax on tips	9 Tax withheld	10 Wages paid	11 State or locality
			None			

Alvin Snobgrass
4501 Hwy 71
Alma, AR 72921

Type or print EMPLOYEE'S name, address, and ZIP code above.

OTHER INFORMATION				STATUS
Was employee covered by a qualified pension plan etc.?	Contribution to individual employee retirement account	Cost of group term life insurance included in box 2	Excludable sick pay included in box 2	1. [✓ Single] 2. Married
Yes ☐ No ☒	None	None	None	

If this is a corrected form, put an "X" to the right of the number in the upper left corner.

For instructions see Form W-3 and back of Copy D.

Form W-2 ☆ GPO: 1974 — 537-843 EI-36-2441618 Department of the Treasury—Internal Revenue Service

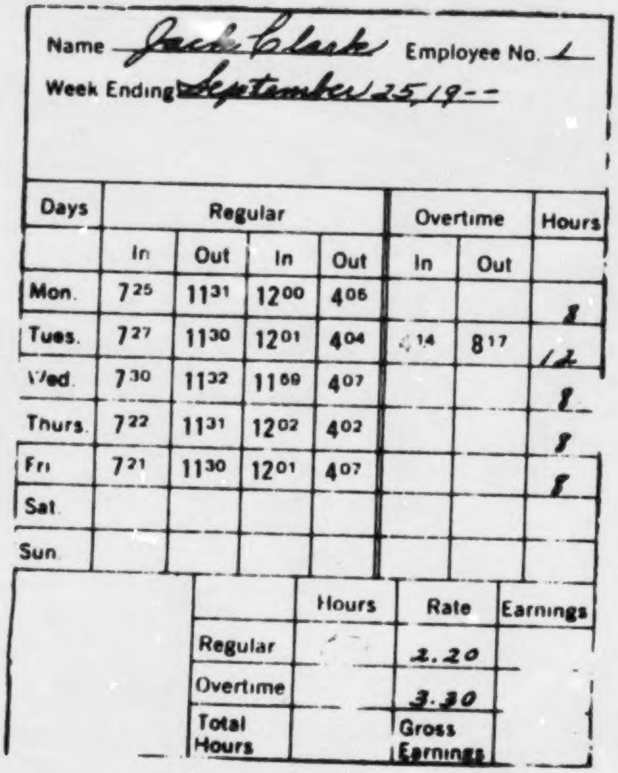
PAYROLL

ASSIGNMENT SHEET #4

Directions: Complete time card for Jack Clark, employee number 1, for the week ending September 25, 19__, who claims two (2) withholding exemptions.

Enter on the time card in the appropriate column the number of hours worked each day.

Complete summary of hours and earnings at the bottom of the time card.



Name Jack Clark Employee No. 1

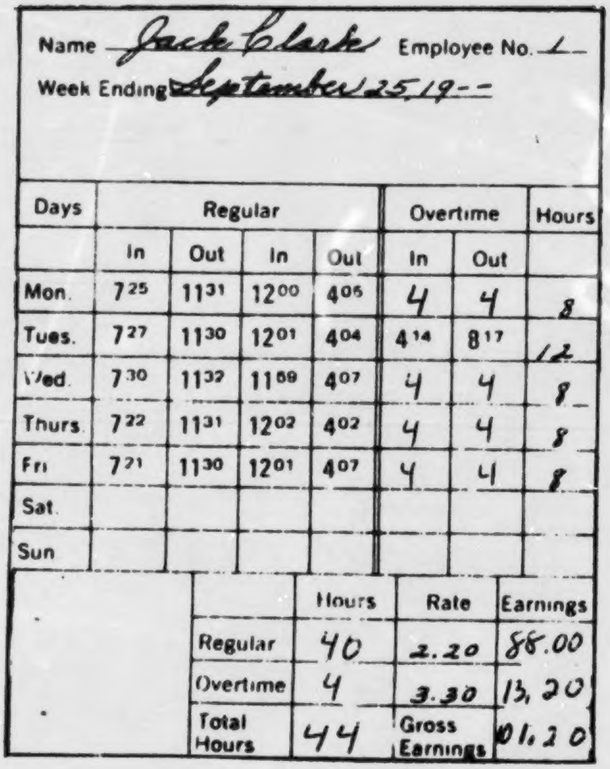
Week Ending September 25, 19--

Days	Regular				Overtime		Hours
	In	Out	In	Out	In	Out	
Mon.	7^{25}	11^{31}	12^{00}	4^{06}			8
Tues.	7^{27}	11^{30}	12^{01}	4^{04}	4^{14}	8^{17}	12
Wed.	7^{30}	11^{32}	11^{59}	4^{07}			8
Thurs.	7^{22}	11^{31}	12^{02}	4^{02}			8
Fri	7^{21}	11^{30}	12^{01}	4^{07}			8
Sat.							
Sun.							

	Hours	Rate	Earnings
Regular		2.20	
Overtime		3.30	
Total Hours		Gross Earnings	

PAYROLL

ANSWERS TO ASSIGNMENT SHEET #4



Name Jack Clark Employee No. 1

Week Ending September 25, 19--

Days	Regular				Overtime		Hours
	In	Out	In	Out	In	Out	
Mon.	7^{25}	11^{31}	12^{00}	4^{05}	4	4	8
Tues.	7^{27}	11^{30}	12^{01}	4^{04}	4^{14}	8^{17}	12
Wed.	7^{30}	11^{32}	11^{59}	4^{07}	4	4	8
Thurs.	7^{22}	11^{31}	12^{02}	4^{02}	4	4	8
Fri	7^{21}	11^{30}	12^{01}	4^{07}	4	4	8
Sat.							
Sun							

	Hours	Rate	Earnings
Regular	40	2.20	88.00
Overtime	4	3.30	13,20
Total Hours	44	Gross Earnings	01,20

PAYROLL

ASSIGNMENT SHEET #5

Directions: Find the total wages for each of the following workers.

Example: Barbara Jordan worked a total of 40 hours at regular time and 1½ hours at overtime, a total of 41½ hours. Barbara's hourly rate is $2.30 per hour.

$$\begin{array}{r} \$\,2.30 \\ \underline{\times\ 40} \text{ hours} \\ \$92.00 \end{array} \qquad \begin{array}{r} \$2.30 \\ \underline{1\tfrac{1}{2}} \text{ (time and a half)} \\ \$3.45 \text{ (overtime wages)} \end{array}$$

$$\begin{array}{r} \$92.00 \text{ (regular time wages)} \\ \underline{3.45} \text{ (overtime wages)} \\ \$95.45 \text{ (amount Barbara earned for the week)} \end{array}$$

NAME	HOURS WORKED	HOURLY RATE	TOTAL WAGES
Alice Aiken	38	$2.30	____________
James Breenan	40	2.65	____________
Frank Munson	43	3.10	____________
Carl Taylor	34	2.75	____________
Margaret Wise	46	5.26	____________

PAYROLL

ANSWERS TO ASSIGNMENT SHEET #5

NAME	HOURS WORKED	HOURLY RATE	TOTAL WAGES
Alice Aiken	38	$2.30	$87.40
James Breenan	40	2.65	106.00
Frank Munson	43	3.10	128.65
Carl Taylor	34	2.75	93.50
Margaret Wise	46	5.26	257.74

PAYROLL

ASSIGNMENT SHEET #6

Directions: Complete Payroll Register for five employees listed:

NAME	MARITAL STATUS	NUMBER OF EXEMPTIONS	TOTAL EARNINGS	6.05 FICA	FED. TAX	ST. TAX	OTHER	TOTAL	NET PAY AMOUNT
James Clark	M*	2	$101.20				$2.35		
Betty Wade	S**	1	98.00				2.00		
Kathryn Harris	S**	1	97.00				2.50		
Rebecca Moore	M*	3	150.00				5.00		
John Nelson	M*	2	175.60				7.50		

*Married or head of family and you claim both exemptions

**Single and you claim your exemption

PAYROLL

ANSWERS TO ASSIGNMENT SHEET #6

Directions: Complete Payroll Register for five employees listed:

NAME	MARITAL STATUS	NUMBER OF EXEMPTIONS	TOTAL EARNINGS	6.05 FICA	FED. TAX	ST. TAX	OTHER	TOTAL	NET PAY AMOUNT
James Clark	M*	2	$101.20	$6.12	$4.30	$ .55	$2.35	$13.32	$87.88
Betty Wade	S**	1	98.00	5.93	10.20	.89	2.00	19.02	78.98
Kathryn Harris	S**	1	97.00	5.87	9.80	.89	2.50	19.06	77.94
Rebecca Moore	M*	3	150.00	9.08	11.30	1.76	5.00	27.14	122.86
John Nelson	M*	2	175.60	10.62	18.20	2.75	7.50	39.07	136.53

*Married or head of family and you claim both exemptions

**Single and you claim your exemption

PAYROLL

TEST

1. Match terms on the right to the correct definition on the left placing your answer in the space provided.

_____a. A means to recording time worked.

_____b. The total amount of wages earned before any deductions are made.

_____c. A salary that remains the same for each pay period worked.

_____d. A form on which the employee lists number of his/her exemptions and marital status.

_____e. An employer who keeps a record of wages earned by all employees, the deductions from wages earned, and net pay.

_____f. The tax on earnings through which an employee helps support the Federal Government.

_____g. A clock used to record time in and time out.

_____h. The rate of pay for each hour worked.

_____i. Form given in duplicate to an employee at the end of the year showing the total earnings and the amount withheld for taxes.

_____j. A register showing the employees of a firm, their total earnings, deducations, and net pay.

_____k. Regular time plus one-half of regular time.

_____l. Tax on earnings that an employee helps support the State Government.

1. Fixed Salary
2. W-4 Form
3. Hourly Rate
4. Time Clock
5. Gross Pay
6. Time and a half
7. Time Card
8. Social Security Taxes
9. Federal Withholding Taxes
10. W-2 Form
11. Payroll Register
12. Payroll Clerk
13. State Withholding Tax

2. Find the regular, overtime, and total wages for each of the following:

Name of Employee	Hours	Regular Rate	Gross Wages Regular	Overtime	Total
Randy Terrence	43	$2.30			
Lee Adamson	47	2.50			
Barbara Wise	42	2.80			

3. In the following Payroll Record, find the Gross Pay, Social Security Tax, Withholding Tax, Total Deductions, and Net Pay for each employee with one exemption.

NAME	REGULAR PAY	OVERTIME PAY	GROSS PAY	DEDUCTIONS			TOTAL DEDUC.	NET PAY
				SOC. SEC.	W/TAX	STATE		
Long	$110.00	$7.50						
Green	150.20							
Leigh	75.00	5.25						
Ryan	125.00	6.50						

PAYROLL

ANSWERS TO TEST

1. a. 7
   b. 5
   c. 1
   d. 2
   e. 12
   f. 9
   g. 4
   h. 3
   i. 10
   j. 11
   k. 6
   l. 13

2. a. Social Security
   b. Federal Income Taxes
   c. State Income Taxes
   d. Other Deductions

3. Gross pay-Deductions=Net Pay

4. a. Payroll Clerk
   b. Payroll Supervisor
   c. Senior Payroll Clerk
   d. Junior Payroll Clerk

5.

45	$2.20	$104.50
47	2.50	126.25
42	2.80	120.40

6.

$117.50	$6.87	$13.90	$1.60	$22.37	$ 95.13
150.20	8.79	22.20	2.44	33.43	116.77
80.25	4.69	6.70	.70	12.09	68.16
131.50	7.69	17.00	1.86	26.55	104.95

(Suggested Time--1-2 Class Periods)

UNDERSTANDING TAXES

UNIT OBJECTIVE

After completion of this unit, the student should be able to distinguish classifications of taxes, to list the major kinds of taxes with examples and to better understand the purposes and use of taxes. This knowledge will be evidenced by scoring 85 percent on the unit test.

SPECIFIC OBJECTIVES

After completion of this unit, the student should be able to:

1. Define nine terms associated with taxes.
2. Explain why individuals pay taxes.
3. List the three levels of government that collect taxes.

UNDERSTANDING TAXES

SUGGESTED ACTIVITIES

I. Instructor:

  A. Provide students with objective sheet

  B. Provide students with information sheet

  C. Discuss unit and specific objectives

  D. Discuss information sheet

  E. Give test

II. Student:

  A. Read objective sheet

  B. Study information sheet

  C. Take test

INSTRUCTIONAL MATERIALS

I. Included in this unit:

  A. Objective sheet

  B. Information sheet

  C. Test

  D. Answers to test

II. References:

A. Roman F. Warmke, Eugene D. Wyllie. Consumer Economic Problems. Cincinnati, Ohio: South-Western Publishing Co., 1978.

B. Herbert Jelley and Robert O. Herrmann. The American Consumer Issues and Decisions. Mc/Graw-Hill Book Co., 1973.

UNDERSTANDING TAXES

INFORMATION SHEET

I. Terms and definitions:

   A. Tax--A compulsory contribution of money to be made to a government to provide for services for the common good

   B. Taxation--Plan for raising funds to meet expenses and costs incurred by government in providing protections and services

   C. Property Taxes--Real estate, personal property that has value

   D. Individual and Corporation Taxes--Withholdings from wages or salaries

   E. Sales Taxes--Retail, wholesale, gross profit

   F. Business Taxes--Licenses, permits, franchises

   G. Inheritance and Gift Taxes--Estate, a gift

   H. Social Security Taxes--Payroll

   I. Special Taxes--Legal papers, revenue stamps

II. Why individuals pay taxes

   To pay for expenses and costs incurred by governments providing protections and services

III. Three levels of government that collect taxes

   A. Local

   B. State

   C. Federal

UNDERSTANDING TAXES

TEST

1. Define the following words associated with taxes.

    a. Tax--

    b. Taxation--

    c. Property Taxes--

    d. Individual and Corporation Taxes--

    e. Sales Taxes--

    f. Business Taxes--

    g. Inheritance and Gift Taxes--

    h. Social Security Taxes--

    i. Special Taxes--

2. Why do individuals pay taxes?

3. List the three levels of government that collect taxes.

    a.

    b.

    c.

UNDERSTANDING TAXES

ANSWERS TO TEST

1. a. Tax--A compulsory contribution of money to be made to a government to provide for services for the common good

   b. Taxation--Plan for raising funds to meet expenses and costs incurred by government in providing protections and services

   c. Property Taxes--Real estate, personal property that has value

   d. Individual and Corporation Taxes--Withholdings from wages or salaries

   e. Sales Taxes--Retail, wholesale, gross profit

   f. Business Taxes--Licenses, permits, franchises

   g. Inheritance and Gift Taxes--Estate, a gift

   h. Social Security Taxes--Payroll

   i. Special Taxes--Legal papers, revenue stamps

2. To pay for expenses and costs incurred by government providing protections and services

3. a. Local

   b. State

   c. Federal

(Suggested Time--3-5 Class Periods)

MARKETING

UNIT OBJECTIVE

After completion of this unit, the student should be able to match terms related to marketing, to compute sales tax, and to complete a sales slip. This knowledge will be evidenced through demonstration and by scoring 85 percent on the unit test.

SPECIFIC OBJECTIVES

After completion of this unit, the student should be able to:

1. Match terms associated with marketing to the correct definition.
2. Match opportunities for employment in marketing occupations as related to retail, wholesale, or consumer services.
3. Identify the parts of a sales slip.
4. Compute sales tax.
5. Complete a sales slip.

MARKETING

SUGGESTED ACTIVITIES

I. Instructor:

   A. Provide students with objective sheet

   B. Provide students with information and assignment sheets

   C. Make transparencies

   D. Discuss unit and specific objectives

   E. Discuss information and assignment sheets

   F. Assist students in computing sales tax

   G. Assist students in completing sales slips

   H. Give test

II. Student:

   A. Read objectives

   B. Study information sheets

   C. Complete each assignment sheet

   D. Take test

INSTRUCTIONAL MATERIALS

I. Included in this unit:

   A. Objective sheet

   B. Information sheets

   C. Transparency master

      1. TM 1--Sales Slip

   D. Assignment sheets

      1. Assignment sheet #1--Sales Tax

      2. Assignment sheet #2--Slip Slip

E. Answers to Assignment Sheets

F. Test

G. Answers to Test

II. References:

A. Curriculum Guide Exploratory Business, Pulaski County Special Schools, Little Rock, AR, 1976-77.

B. Warnke, Palmer, Nolan, Marketing in Action. Cincinnati, Ohio: South-Western Publishing Co. 1976.

MARKETING

INFORMATION SHEET

I. Terms and definitions

  A. Consumer--Anyone who uses goods and services

  B. Producer--One who grows, manufactures, or makes goods, or provides service

  C. Marketing--Activities that take place in getting goods and services from producer to consumer

  D. Channel of distribution--The route or path a product takes on its way from the producer to the consumer

  E. Middleperson--All persons or businesses that move goods from producers to the consumers

  F. Buying--Obtaining goods from producer or supplier for resale

  G. Retailer--A middleperson who sells directly to the ultimate consumer (final consumers)

  H. Wholesaler--A middleperson who buys goods in large quantities from producers and sells them in smaller quantities to retailers

  I. Retail selling--Sales made to the ultimate consumer of a product

  J. Wholesale selling--Sales made by a wholesaler to retailers

  K. Salesperson--A person who is trained to sell goods or services

  L. Warehousing--Deals with the storage of goods

  M. Industrial sales--One industry sells to another

  N. Receiving and marking--Processing of goods from time they enter store until they are ready for sale

  O. Selling cycle--The five steps in the selling process: (1) attract attention, (2) arouse interest, (3) create desire, (4) convince, and (5) obtain action

  P. Advertising--Any nonpersonal, persuasive communication about ideas, goods, or services

  Q. Levy--A tax

  R. Sales tax--A levy on consumer goods in general, added separately to the purchase price

INFORMATION SHEET

II. Opportunities for employment in marketing occupations

- A. Retail--Sales clerk, buyer, merchandiser, cashier, insurance salesperson, real estate salesperson.
- B. Wholesale--Broker, warehouse owner, jobber.
- C. Consumer services--Dry cleaner, baker, filling station attendant, seamstress, chauffeur, cook, pest control inspector, window washer, rug shampooer.

  (NOTE: Several others could be added to the list)

III. Parts of a sales slip (Transparency 1)

- A. Heading
  - 1. Date
  - 2. Buyer's name
  - 3. Buyer's address
  - 4. Method of sale
- B. Body (Merchandise Information)
  - 1. Amount sold
  - 2. Description
  - 3. Price
- C. Sales Tax
- D. Total

TRANSPARENCY MASTER 1
SALES SLIP

ALL STAR SPORTS

Plaza Square 845-1234

Sold to______________________________

Address______________________________

____

	Sales Tax		
	Total		

MARKETING

ASSIGNMENT SHEET 1

Compute Sales Tax--Using the table at the bottom of the page, compute the sales tax)

	1.	2.	3.	4.
	$ .48	$ .10	$ .81	$ .21
	.12	.15	.09	.02
	.14	.16	.10	.04
Sub Total	$ .74	$ .41	$1.00	$ .27
Sales Tax	______	______	______	______
Total Price	______	______	______	______

	5.	6.	7.	8.
	$ .12	$ .47	$ .12	$ .08
	.50	.13	.12	.09
	.13	.48	.13	.10
Sub Total	$ .75	$1.08	$ .37	$ .27
Sales Tax	______	______	______	______
Total Price	______	______	______	______

	9.	10.	11.	12.
	$ .23	$ .47	$ .18	$ .04
	.48	.03	.09	.05
	.21	.06	.12	.06
Sub Total	$ .92	$ .56	$ .39	$ .15
Sales Tax	______	______	______	______
Total Price	______	______	______	______

ARKANSAS SALES TAX
(3 cents on a dollar)

15¢ - 44¢ . . 1¢
45¢ - 74¢ . . . 2¢
75¢ - $1.14 . . 3¢

MARKETING

ANSWERS TO ASSIGNMENT SHEET 1

Sales Tax	1.	$ .02	2.	$ .01	3.	$ .03	4.	$ .01
Total		$ .76		$ .42		$1.03		$ .28
Sales Tax	5.	$ .03	6.	$ .03	7.	$ .01	8.	$ .01
Total		$ .78		$1.11		$ .38		$ .28
Sales Tax	9.	$ .03	10.	$ .02	11.	$ .01	12.	$ .01
Total		$ .95		$ .58		$ .40		$ .16

MARKETING

ASSIGNMENT SHEET 2

Complete Sales Slips

Directions: Fill out the following sales slips for each customer. Be sure to figure the sales tax on each sales slip. Use today's date.

1. Customer: Mr. Fred Fox
   Address: 2100 Peach Lane
   Toole, Florida
   43144
   Clerk No: 8
   How Sold: Charge
   Merchandise Sold:
   1 broom @ $1.49
   1 mop @ $1.29

HILL'S GENERAL STORE

1403 Main 234-4849

Date______________19___

Name______________________________

Address______________________________

____

Clerk's No.	Cash	Charge	Receipt No 18324-2

2. Customer: Phyllis Watson
   Address: 1500 Madden Rd.
   Jacksonville, AR
   72076

   Merchandise:
   1 dress @ $32.00
   2 scarves @ $2.99 ea.

THE STYLE SHOP

31 McCain Blvd. 835-4219

Date_______________19___

Name______________________________

Address____________________________

____

	Sales Tax		
	Total		

MARKETING

ANSWER TO ASSIGNMENT SHEET 2

1.

HILL'S GENERAL STORE

1403 Main 234-4849

Date Current 19__

Name Mr. Fred Fox

Address 3100 Beach Lane

Toole, Florida 43144

Clerk's No.	Cash	Charge	Receipt No.
8		✓	18324-2

1	broom	1	49
1	mop	1	29
		2	78
			09
		2	87

2.

THE STYLE SHOP

31 McCain Blvd. 835-4219

Date Current 19__

Name Phyllis WATSON

Address 1500 Madden Rd.

Jacksonville, AR 72076

1	Dress	32	00
2	scarves @ $2.99	5	98
		37	98
	Sales Tax	1	14
	Total	39	12

MARKETING

TEST

1. Match terms on the right to the correct definition on the left placing your answer in the space provided.

_____a. Obtaining goods from producer or supplier for resale

_____b. Anyone who uses goods and services

_____c. Deals with the storage of goods

_____d. One industry sells to another

_____e. All persons or businesses that move goods from producer to the consumers

_____f. One who grows, manufactures, or makes goods or provides services

_____g. A tax on consumer goods in general added separately to the purchase price

_____h. The route or path a product takes on its way from the producer to the consumer

_____i. Any nonpersonal, persuasive communication about ideas, goods, or services

_____j. Activities that take place in getting goods and services from producer to consumer

_____k. A middleperson who sells directly to ultimate consumers (final consumers)

_____l. Sales made to the ultimate consumer (final users) of a product

_____m. A middleperson who buys goods in large quantities from producers and sells them in smaller quantities to retailers

_____n. A tax

1. Sales tax
2. Consumer
3. Producer
4. Middleperson
5. Warehousing
6. Industrial sales
7. Advertising
8. Salesperson
9. Marketing
10. Channel of distribution
11. Buying
12. Retailer
13. Wholesaler
14. Retail selling
15. Selling cycle
16. Wholesaling selling
17. Receiving and marking
18. Levy

______o. The five steps in the selling process: (1) attract attention, (2) arouse interest (3) create desire, (4) convince, and (5) obtain action

______p. Sales made by a wholesaler to retailer

______q. Processing of goods from time they enter store until they are ready for sale

______r. A person who is trained to sell goods or services

2. Match the job opportunities to the category that best describes it.

______a. Rug shampooer	1. Retail
______b. Broker	2. Wholesale
______c. Seamstress	3. Consumer Service
______d. Sales clerk	
______e. Window washer	
______f. Real estate salesperson	
______g. Jobber	
______h. Buyer	
______i. Cook	
______j. Pest control inspector	
______k. Cashier	
______l. Baker	
______m. Warehouse owner	

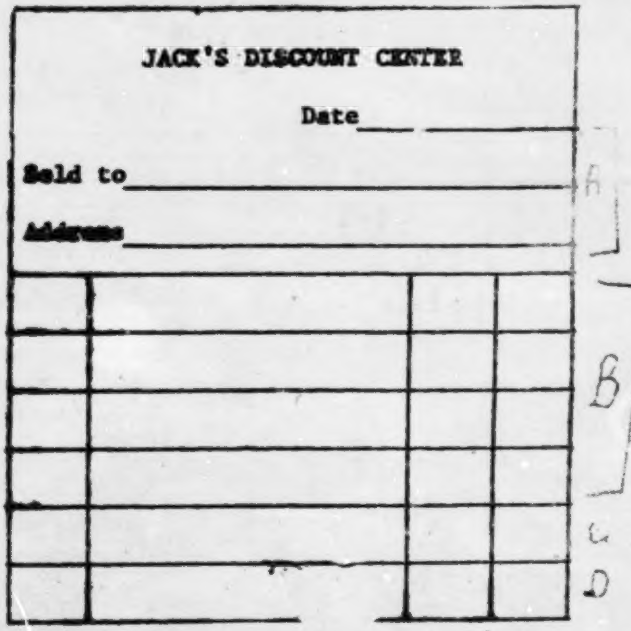
3. Identify the parts of the sales slip

a. ______________________

b. ______________________

c. ______________________

d. ______________________



4. Compute Sales Tax on the following:

	A.	B.	C.	D.	E.
	$ .41	$ .08	$ .04	$ .19	$ .49
	.16	.09	.02	.06	.21
	.38	.19	.06	.12	.35
Subtotal	$ .95	$ .36	$	$	$
Sales Tax					
Total	$	$	$	$	$

5. Complete the following sales slip. Be sure to figure the sales tax. Use the current date.

CUSTOMER: Mrs. Jill Dill

ADDRESS: 2983 Pruett
Lake City, AR 72098

How Sold: Cash

Merchandise Sold:

1 chair @ $49.95
1 lamp @ $39.95

CENTER FURNITURE CO.
2676 Woodward Ave. 273-1400

Date________________19____

Name________________________

Address______________________

City______________ **State**________

Cash	**C.O.D.**	**Charge**	**Receipt No.** 20560-16		
	Sales Tax				
	Total				

MARKETING

ANSWERS TO TEST

1.

a.	11
b.	2
c.	5
d.	6
e.	4
f.	3
g.	1
h.	10
i.	7
j.	9
k.	12
l.	14
m.	13
n.	18
o.	15
p.	16
q.	17
r.	8

2.

a.	3
b.	2
c.	3
d.	1
e.	3
f.	1
g.	2
h.	1
i.	3
j.	3
k.	1
l.	3
m.	2

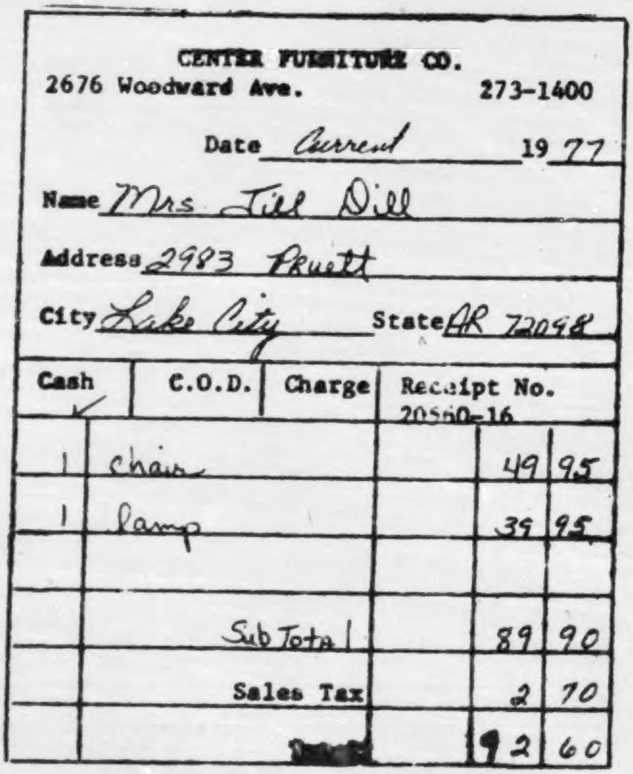
3.

a.	Heading
b.	Body
c.	Sales Tax
d.	Total

4.

A.	$ .03
A.	$ .98
B.	$ .01
B.	$ .37
C.	$ .00
C.	$ .12
D.	$ .01
D.	$ .38
E.	$ .03
E.	$ 1.08

5.



CENTER FURNITURE CO.
2676 Woodward Ave. **273-1400**

Date Current **19** 77

Name Mrs Jill Dill

Address 2983 Pruett

City Lake City **State** AR 72098

Cash	**C.O.D.**	**Charge**	**Receipt No.** 20560-16	
✓				

1	chair		49	95
1	lamp		39	95
	Sub Total		89	90
	Sales Tax		2	70
	[illegible]		92	60